MISCONCEPTIONS OF FACTS,

AND

MISTATEMENTS

OF

THE PUBLIC ACCOUNTS,

&c. &c. &c.

By THE RT. HON. JOHN FOSTER.

BEING A SECOND APPENDIX TO

"*UNION*, OR *SEPARATION*."

[The attention of the House of Lords was called by the *Marquiss of Lansdown*, to "Union or Separation," as "containing more sound sense, more knowledge, and more "experience of the world, than volumes which had been "written on the subject."

THIRD EDITION.

1810

BRITISH MUSEUM

☞ The following authority may satisfy the reader, that the Author's statements are founded on Authentic Documents, and faithfully extracted:

SIR,

Agreeably to the request, contained in your Note to me of Friday last, I have compared the EXTRACTS, *which you sent me, with the* ACCOUNTS *that I laid before the* HOUSE OF LORDS *and* HOUSE OF COMMONS: *and I find them* CORRECTLY STATED.

I am, Sir, &c. &c.

THOMAS IRVING,

INSPECTOR-GENERAL'S OFFICE,
Custom-house, London.
July 1, 1799.

To the Rev. Dr. Clarke.

MISCONCEPTIONS OF FACTS,

AND

MISTATEMENTS

OF

THE PUBLIC ACCOUNTS,

BY

THE RIGHT HON. JOHN FOSTER,

SPEAKER

OF

The Iriſh Houſe of Commons,

PROVED & CORRECTED

ACCORDING TO THE OFFICIAL DOCUMENTS

AND AUTHENTIC EVIDENCE OF

THE INSPECTOR GENERAL OF GREAT BRITAIN.

IN

A LETTER TO WM. JOHNSON, ESQ.

Member of the Iriſh Parliament,

FROM THE REV. DR. CLARKE,

SECRETARY FOR THE LIBRARY, AND CHAPLAIN IN ORDINARY TO HIS ROYAL HIGHNESS THE PRINCE OF WALES.

—DUBLIN:—

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MISCONCEPTIONS OF FACTS,

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MISTATEMENTS

OF

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&c. &c. &c.

My Dear Sir,

IN order to give vigor to the Laws, power to the Rights, increaſe to the Commerce, improvement to the Morals, and ſecurity to the Property and Lives of our Fellow-Subjects, your efforts have not been wanting, through ſupport of an Union.* To be connected with you, in ſuch things, is a public ſatisfaction, to which my mind is not inſenſible.

Far be it from me, however, while I value your opinions, to depreciate wantonly, thoſe of other men. The judgments of ignorance ſhould rather be ſhaken off in ſilence; or let to fall of their own accord, like dew drops from the lion's mane. But there are opinions which claim notice, becauſe they derive authority from the rank of their author. Falling from on high they make impreſſion, and uttered in places of great conſequence, they come forth with importance. Mr. Foſter's ſpeech in the Parliament of Ireland is of this caſt.

* See Mr. Johnſon's "Letter to Mr. Spencer, on the "Union": alſo, his "Reaſons for an Union."

It is now before the Britiſh public, after having been corrected by himſelf;* and conſequently, it reſts with every man here to embrace thoſe truths, or confute thoſe errors, which Mr. Foſter would impreſs upon us, while he inſtructs us on a meaſure of ſuch magnitude to the empire. I feel myſelf, however, particularly called upon to do juſtice to myſelf, without arrogating a claim to any thing, except what the ſimpleſt humility cannot ſurrender—truth. Becauſe, if thoſe repreſentations of Mr. Foſter's on the commerce of Ireland be true,—mine, which I have given under the ſanction of official documents, muſt be falſe

In order, therefore, to judge juſtly upon whoſe ſide the errors lie, the ſame authority ſhall be reſorted to, which Mr. Foſter quotes to accredit his aſſertions: I mean that of Mr. Irving, Inſpector General of the imports and exports of Great Britain. And, according to this evidence, I commit the buſineſs to the juſt tribunal of public deciſion.

The official accounts given into Parliament by Mr. Irving, will appear, however, to have been groſly, I do not ſay wilfully, miſtated by Mr. Foſter. And the great end or concluſions which this perverſion of the public accounts goes to eſtabliſh is:—firſt; the trade of Ireland affords ſuch advantages to Britain, that all apprehenſions of being deprived of it, in caſe an Union be rejected, are idle on the part of Ireland.

The next propoſition which Mr. Foſter's arguments preſent againſt an Union is one that is founded on an aſſumption of facts, or of things as facts, but which have no exiſtence. And the end or conſequence aimed at, through this aſſumption is—that all extenſion of the commerce of Ireland, in the eſtabliſhment or participation of the great articles of Britiſh manufacture, in conſequence of an Union, is radically impoſſible.

* According to the Publiſher's advertiſement in the Newſpapers.

To theſe two heads or queſtions, all that Mr. Foſter's book contains on commerce may be reduced; one of which tells the Iriſh they cannot loſe their trade, if they refuſe an Union; and the other, that they cannot extend it, if they embrace an Union—*therefore, let them reject it.* But we ſhall find his concluſions preſently crumble all about him.

However, though his edifice be pulled down to the foundation, I do not mean that he ſhould be hurt, by a ſingle ſtone of the ruin. I therefore premiſe, through reſpect for even Mr. Foſter's erroneous opinions, that his miſtatements, I doubt not, have ariſen from miſconceptions. For that muſt be called a miſconception, which differs, unintentionally, from the reality of things. That muſt alſo be called a miſconception, when any perſon, (as I ſhall ſhew Mr. Foſter, has done) gives two different opinions upon one and the ſame point. And that muſt be called a miſtatement, where a man ſwerves from the fair official accounts, which he tells you are his authority: and tells you, that he quotes them *accurately*, while he ſhifts the ſums, and ſhifts the denominations.

Now let us conſider, in detail, thoſe miſconceptions and miſtatements.

FIRST POINT.—*Does the trade of Ireland afford ſuch advantages to Britain, that all apprehenſions of being deprived of it, are idle on the part of Ireland?*

The reverſe of this is demonſtrated by the Inſpector General's accounts, as clearly as arithmetical evidence can do, and as incontrovertibly, as any mathematical proof whatever. Theſe accounts fairly and obviouſly ſhew that the trade is infiuitely more beneficial to Ireland, than to Britain: the ſame accounts, therefore, cannot prove the direct contrary, as Mr. Foſter ſays he makes them do, but by great perverſion. Let us examine this.

In the trade of raw articles, which are certainly of the firſt conſequence, becauſe, being the materials of manufacture, we

may call them the elements of induſtry, Mr. Foſter ſtates, (p. 80. of his ſpeech publiſhed here) that there is a "balance of ſupply to GreatBritain" of nearly *two millions and an half:* (See Table A.)—If this were really the caſe, and the trade in fact ſo advantageous to Great Britain, I muſt agree with any man that there were little danger of Ireland's being deprived of it. I find, however, by the Inſpector General's accounts, that inſtead of this "balance of ſupply to Britain," this part of the trade is moſt indiſputably a *Loſs* to her, by a balance of above *three hundred thouſand pounds:* (See Table B.) So that, in fact, *Mr. Foſter's account*, is TWO MILLIONS and SEVEN HUNDRED THOUSAND POUNDS, wide of the reality. Does the trade appear thus to preponderate with benefits to Britain?

This miſtatement ariſes from a miſconception, in calling articles raw materials, which in reality, are not ſuch; nor are they conſidered, or ſtated as ſuch in the official acconnts. Raw aricles are materials which may be wrought into manufactures, and produced in another form. Hides, for inſtance, are raw materials, becauſe they are produced in another form, which we call leather: but beef, butter, and proviſions, enter into commerce only as ſuch, and in no *other* ſhape. Mr. Foſter, however, reckons on Iriſh *proviſions* as *raw* articles, by which, he *ſwells* one account; and he counts on Engliſh *proviſions*, cod, ling, herrings &c. as *manufactured* articles, by which he *diminiſhes* the other. And again, he calls *Iriſh linen yarn* a raw material; but he counts on *Engliſh cotton yarn* as manufactured goods: yet Mr. Foſter tells us—"I have detailed theſe ſtatements accurately from the printed Reports."

However, that we may not be deceived by names of things, or be led aſtray by a partial view in *one* branch of our trade, let us examine the whole products, both *raw* and *manufactured* of the two countries.

We find on inſpecting the public accounts referred to by Mr Foſter, that, on calculating the trade carried on between the

two countries, with their *repective Products and Manufactures*, Ireland gains a balance of almoſt THREE MILLIONS AND AN HALF *yearly*. (See Table C.) Here again, then, the trade does not preponderate with benefits to Britain.

Now let us take another view of the trade, as to *all* the *imports* and *exports* of the two countries: and what dowe perceive? We find on a fair view given in the public accounts, that there is a balance, on the *general Import and Export trade*, in favor of Ireland, amounting to above TWO MILLIONS GAIN ANNUALLY: (See Table D.)—Here again then, with above *two millions* loſs before our eyes, the trade does not preponderate with benefits to Britain.

Further, that we may conſider the trade in every poſſible ſhape, in order to arrive at the whole truth, let us examine the *entire trade*, *revenues*, and *bounties*. And what is the reſult? It is proved by the public accounts, that Ireland is a gainer, by a balance of above TWO MILLIONS SEVEN HUNDRED and SEVENTY SEVEN THOUSAND POUNDS ANNUALLY. (See Table E.) Now I aſk, in every view of this trade, how does it appear according to the official accounts of the Inſpector General, that the advantages are, (as Mr. Foſter aſſerts,) "*more on the ſide of Britain—and certainly ſo much ſo, as to put an end to all the fooliſh threats which have been made, particularly as to our linen trade, depending wholly on Britiſh bounty, and Britiſh diſcretion.*"

As to the latter part of this aſſertion on bounties, we ſhall ſoon ſift the truth.

But as to the commerce of the two countries, Mr. Foſter cannot make it appear, that the balance is "*ſo much on the ſide of Britain*," and the *exceſs of gain prodigious*."—It is utterly impoſſible, according to the official documents. And therefore, his concluſion againſt an Union falls to the ground, becauſe he has built it on miſtatements which exhibit ſuch a perverſion of the Public Accounts, as could originate only, I do conceive, in miſconception.

I now come to the linen trade. And here again I find Mr. Foſter deep in errors. Some lines back I quoted his aſſertion, relative to the linen trade *not depending* on Britiſh *Bountiet*, or Britiſh *diſcretion*. And, in page 84, he remarks on bounties, "when their operation is boaſted of by Mr. Pitt, as "having raiſed our manufacture to its preſent height, he "*forgets the fact*. They took place in 1743, and operated "as the REPORT" (of the Board of Trade) "I have mentioned ſtated, as TWELVE per cent on *Britiſh*, and SIX "and an HALF per cent on Iriſh; the remaining five and an "half compenſating the charges of freight, commiſſion, &c. "from Ireland to Britain."

Here, you obſerve, it is ſtated by Mr. Foſter that, while the bounty on Britiſh Linens is eſtimated at *twelve* per cent, the bounty on Iriſh Linens is eſtimated at *ſix and an half*: and, therefore, according to *his Report* of the Board of Trade, *Britain* has an advantage over the *Iriſh* exporter, equal to five and an half per cent. Now, remark the words of the Report, as they ſtand preciſely in the *paſſage alluded to* by Mr. Foſter. "IRELAND will be able to export this article under the new opening given to her trade, to *an advantage* over the *Engliſh* exporter equal to *five and an half per cent.*"* Thus, therefore, you ſee a direct contradiction to what Mr. Foſter puts before you as the ſtatement of the Board of Trade.

I ſhall here explain this matter:—Britain pays twelve per cent. bounty to Iriſh Linens exported from this country: but the Britiſh Merchant, who exports thoſe Iriſh Linens, is at a charge of five and an half per cent. in Britain, for warehouſing, &c. &c. before he can export them: whereas, the bounty being the ſame in Ireland as in Britain, and the *Iriſh* merchant not having *this* expenſe which the *Britiſh* merchant has here, the Iriſh one, therefore, has *ſo* much advan-

* Copy of the Report of the Lords Commiſſioners, contained in the Accounts laid before the Houſe of Lords, Feb. 22, 1799.——See page 16, paragraph 2.

tage (or five and a half per cent.) over the Britiſh exporter. So that Mr. Foſter turns the *Britiſh* exporter into an *Iriſh* exporter. The former may be called an exporter of Iriſh linens; but thoſe *Iriſh* linens receive twelve per cent. bounty.—Can Mr. Foſter deny this? Can he deny that Britain favours Iriſh linens imported by a protecting duty, alſo, equal to twenty-five* per cent.? Whereas all other linens imported, pay this twenty-five per cent.: and all other linens beſides Britiſh, exported, pay about ſix per cent.—Conſequently, there is an equality of *export bounty* paid by Britain to *Iriſh* and *Britiſh* linens; there is an advantage of five and an half per cent. bounty, in favour of direct exportation from Ireland, *againſt Britain*; there is twenty-five per cent. in favour of Ireland, over *foreign* linens imported; and, if we add twelve per cent. bounty, paid to Iriſh linens exported, to ſix per cent. duty paid *by Foreign* linens exported, it makes *eighteen per cent.* in favour of the Iriſh exports. How, then, can Mr. Foſter ſay, that, where there is *ſuch* ſupport, there is not *dependence*—and ſuch *voluntary* ſupport, there is not *diſcretion?* Cannot the Britiſh Parliament take away this ſupport of bounties and protecting duties from the Iriſh linens? If ſo, it is diſcretionary.—And is not this ſupport of bounties and protecting duties, neceſſary to the Iriſh Trade? If ſo, it is dependent. But the fact of dependence ſhall be further eſtabliſhed:——Let us conſider, therefore, the operation of the *Bounties*.

Mr. Foſter remarked, as we quoted before, that "when "their operation is boaſted of by Mr. Pitt, as having raiſed "our manufactures, he *forgets the fact.*" In order to overturn this aſſertion, we ſhall appeal again to that high and "*deciſive evidence,*" to which Mr. Foſter himſelf refers us

* Mr. Foſter fairly ſtates according to the Public Accounts, at 33*l.* 6*s.* 8*d.* but it ſhould be 25*l.* per cent.

more than once: I mean that of the Lords Commiſſioners for Trade and Plantations.

According to the Report of thoſe Lords of Trade, I find, (page 14) that the Import of Iriſh Linens into Great Britain increaſed, between the years 1743 and 1773, from ſix millions, to ſeventeen millions of yards. But the increaſe of Iriſh linen, *exported* under favour of Britiſh Bounty, far exceeded in proportion the *import* during the ſame ſpace. The quantities exported were, in 1743, above forty thouſand yards; and, in 1773, above two millions of yards. The increaſe in *Import*, therefore, was nearly from *one* to *three*; and the increaſe in *Export* nearly *from one to ſeventy*.* Thus, we have the fact of increaſe clearly and undeniably eſtabliſhed. Now, the next fact to be aſcertained, is, upon what did this *increaſe depend?* According to the very ſame evidence, the Board of Trade, it depended upon the operation of Bounties. Their words are,—(Page 14; paragraph 4)—" This increaſe may be attributed to *Bounties and Duties.*"

That a Report of a Board of the Lords of Trade is " deciſive evidence," every man muſt agree with Mr. Foſter; and, without meaning any diſreſpect to this gentleman, I certainly conceive them more competent, and more likely to be impartial on this point, than Mr. Foſter, or any man circumſtanced as he is. And, therefore, according to *their* judgment, and *their* teſtimony, I muſt believe that Mr. Foſter either miſconceived, and therefore miſtated, or elſe—forgot the fact.

Beſide, ſince it is to their Report he applies on different points of the linen trade, he cannot conſequently reſiſt the teſtimony of that Report, ſtrongly and evidently confuting

* But if we mark the proportion of increaſe up to 1799—in IMPORTS, it is from one to ſix, and in EXPORTS from one, to one hundred and fifty: The number of yards in the former increaſe, was from ſix, to thirty-ſeven millions; and the latter from forty thouſand, to ſix millions.

him, and directly confirming the opinion of Mr. Pitt—that the linen manufactures of Ireland *have* flouriſhed upon Britiſh bounties. But if he ſhould ſtill have any doubt on the bounties being *diſcretionary*, I truſt I ſhall remove it ſoon by his own evidence, and by the further corroboration of the Lords of Trade. And, as their Report was made in 1780, and not under the preſent Adminiſtration, or preſent circumſtances, no objection can be taken to the nature or ſubſtance of what Mr. Foſter properly calls "deciſive evidence."

What however will Mr. Foſter ſay to his own evidence, when *he* bore teſtimony to Iriſh linens *depending* on Britiſh *Bounties* and Britiſh *Diſcretion*? His words were,* "as to Bounties, "Britain almoſt ruined *our* manufacture of *ſail-cloth*, by "bounties on export of *her own* to Ireland. In 1750, or "thereabouts, when *her* Bounty commenced, *we ex-* "*ported more* than we *imported*; and, in 1784, *we exported* "NONE, and *imported* 180,000 yards." Such, then, is Mr. Foſter's ſtatement of *facts*, which confirm the *total dependence* of one branch, and conſequently of another, of the Iriſh linen manufacture on Britiſh bounties, and Britiſh diſcretion. For, by changing the bounty, the manufacture was utterly deſtroyed in Ireland, and ſecured to Britain. Let him ſay again, *who* "forgot the fact" of the operation of Britiſh bounties?

After miſtating (page 84,) the *Report*, as I have pointed out, relative to bounties, he proceeds, and ſays, "by this "*unequal* encouragement, the export of Britiſh bounty "linens roſe, &c. &c." You will remark, that the ſyſtem of Bounties to which he attributed *unequal* encouragement toward Ireland, is what the Board of Trade ſtated expreſly to afford "*advantage* in *favour* of Ireland, equal to "five and an half per cent.†" Now, what ſays the Board

* Woodfall's Report (page 110) of the Iriſh Debate on the Propoſitions in 1785.

† The Reader will have ſeen before, according to the teſtimony of the Lords of Trade (Report: p. 16, paragraph 2),

further on this unequal encouragement?—Calculating its *ſucceſs* in various manners, they ſtate (page 16, par. 4) "*ſo* "*far* will it operate to the diminution of Britiſh export "trade, to the diminution alſo of the returns for that "trade, and conſequently to the prejudice of our naviga-"tion, and of the commercial intereſts in general," (and they add further, page 18, paragraph 1) "by all the collate-"ral conſequences of a proportionable *tranſfer* of our "navigation, and *general commerce* to the *ports of Ireland*."

With ſuch words before him, and from ſuch authority, ſolemnly ſtating to the Lords of Council the diſadvantages to Britain in *favour* of Ireland, ariſing from the *export bounty ſyſtem*, it is ſtrange that he could call ſuch "advan-"tages" *unequal* encouragement, and reſt his aſſertion on the authority that contradicts him.

But, conſider the fact of the Iriſh exports having ſo wonderfully increaſed from Britain, (as from one to a hundred and fifty) under what Mr. Foſter calls unequal encouragement, and in preference to a direct export from Ireland, where there is a decided ſuperiority over the Britiſh exporter equal to five and an half per cent.:* and what ſtronger argument can be produced againſt Mr. Foſter, than his own, to ſhew the dependence of Iriſh trade on a Britiſh market, and Britiſh encouragement?—Or conſider his other fact, of the exports of Britiſh linens gaining head on the export of Iriſh, notwithſtanding the numerous and ſubſtantial ſupports to keep the Iriſh on a level with them; and then let him tell us, how could the Iriſh manufacture cope with the growing progreſs of the Britiſh, were thoſe ſupports taken away?

You now perceive of what conſequence to Ireland this encouragement from Britain is, and, that while Mr. Foſter ſtates the Bounties to be but *unequal encouragement*, towards Ireland, his "deciſive evidence," the Report of *The Lords*

that there is a decided five and a half per cent. in favour of direct export from Ireland.

* See the laſt note.

of Trade, ſtate the reverſe.—Let him ſeriouſly pauſe upon thoſe facts; and next reconſider his *own* ſtatement.

Mr. Foſter's words are, (page 108, of Woodfall's Report) "The Honourable Gentleman (Mr. Flood) complains of "the Report of the Engliſh Privy Council, who ſay, that to "put *Ireland* on a footing of *exact reciprocity* as to linens, "Ireland *ought* to give a Bounty on the *exportation* of Eng-"liſh linens, becauſe England gives a Bounty on the ex-"portation of Iriſh linens.——CAN ANY THING BE "MORE JUST?" (adds Mr. Foſter.) Here, is Mr. Foſter laying down his ſolemn opinion to Parliament, that the *encouragement* given by Britain in favour of Ireland, is not ſtrictly *juſt* toward Britain; that it is not *reciprocal*, that it is not *equal*, ſo much is it in *favor* of Ireland: and now Mr. Foſter ſolemnly tells the Parliament, that this ſame encouragement is *unequal*, ſo much is it *againſt* Ireland.

We have ſeen by the indiſputable proofs of facts, that, with *advantages in favour of the Iriſh Exporter*, he finds it neceſſary to reſort to the Britiſh market, and to the Britiſh Exporter. Mr. Foſter, however, tells us gravely (page 87, Speech on Union) that if Ireland loſes the Britiſh trade, ſhe can find *other ports* for her linens. It may very fairly be aſked, if Ireland, with five and an half per cent. in her favor at home, has not found them now; when this advantage ſhall be loſt, where will ſhe find them then? No where.—It is utterly impoſſible; as I could prove ſatisfactorily to every man, were it not too tedious to enter here into the general commerce and manufactures of Europe. But, I do aſſert, that thoſe new ports for linen trade will be found no where. Let him ſhew us, with all the advantages of Britiſh encouragement, what new ports *has* Ireland opened ſince the acquiſition of her free trade?—what new manufactures *has* ſhe eſtabliſhed? But take away Britiſh encouragement and Britiſh connection, and adopt Mr. Foſter's "other port" arguments in favour of ſeparation; and, I tell Mr.

Foſter, that the ruin of Ireland will be utter and complete; and, that the reſources, which he looſely aſſerts as poſſible, cannot be proved by fair deduction; that he cannot detail them; no, nor perceive them, were his intelligence but one microſcopic eye.

He informs us, that the Bounties paid by Britain to Ireland amounted, in 1797, to about twenty-four thouſand pounds. But why does he fix on this year? Let us refer to the fair official evidence.

The Inſpector General tells us, that in 1796, the Bounties amounted to forty-two thouſand pounds; in 1795, to more than forty-two thouſand; (Table 9, Official Accounts); and on an average of *four years*, that the bounties were *annually thirty-four thouſand, ſeven hundred and eighty-three pounds* (Table 17, Official Accounts).——Is Mr. Foſter's, then, a fair ſtatement?

But he tells us further, with a ſneer, that it was this *great* twenty-four thouſand pound bounty, (that is, this *ſmall* twenty-four thouſand pound bounty ſelected by himſelf out of ſeveral years,) which, on three million of yards in 1797, brought the linen trade to its preſent height. Not ſo, however, according to his official evidence. The Inſpector General (who coincides with Mr. Foſter as to protecting duties being bounties,) tells us, with all the fairneſs of an accomptant, that there was *twenty-five per cent. alſo* in favour of Ireland, that year, on nearly *forty millions* of yards imported, (Table 8, Official Accounts). Here, then, is a trifling difference between Mr. Foſter and his official evidence, of about THIRTY-SEVEN MILLIONS.

In page 85, Mr. Foſter tells Mr. Pitt, that his "is an "idle threat, and that the Britiſh Nation will never conſent "to a war of prohibitions or duties." But does Mr. Foſter forget, that he has *himſelf* proclaimed that war; that he was the menacing herald in 1785? Who announced *the war of bounties, wherein Ireland could not cope with Bri-*

tain?"* Let us, however, in this inſtance, act with the mercy of the law, which makes no man criminate himſelf. We ſhall, refer, therefore, to Mr. Foſter's "deciſive evidence" on this point.—The Lords of Trade pronounce diſtinctly on this war of bounties or duties "a ſmall REDUCTION on thoſe *Duties*, (on foreign linens) would enable "Britain to ſupply herſelf with linens as cheap as ever, and "with *advantage to the revenue.*" And the Lords of Trade obſerve alſo, that this reduction "might probably obtain in "return a *larger* conſumption of woollen manufactures, and "other goods upon the *Continent of Europe.*" (P. 17, par. 2.) Here, then, you will obſerve, Firſt, the Lords of Trade point directly to the war of duties; but, *he* calls it Mr. Pitt's idle threat: Secondly, the Lords of Trade, deliberating with ſolemn wiſdom, to promote the intereſts of Britain, authoriſe this meaſure, of the war of duties; but, Mr. Foſter ſays, for Britain, "its wiſdom and intereſt would forbid it:" Thirdly, Mr. Foſter ſcoffs at Mr. Pitt's inſinuation, that Great Britain loſes revenue by the preſent ſyſtem; but the Lords of Trade declare expreſſly, that it not only loſes revenue, but commerce; and that by what Mr. Foſter has long ſince proclaimed, namely, the war of duties, the *revenues* might receive *advantage*, and the *commerce* and *manufactures increaſe*. Will he call this *but Mr. Pitt's idle threat and inſinuation?*

Again, he points to Mr. Pitt, as led into a labyrinth by miſtakes. We are preſented, however, by Mr. Foſter's official evidence, with a clue which may ſerve to guide us through *his* maze of error.

That we may proceed cautiouſly, however, through ſuch an operation, ſome previous remarks are neceſſary. We ſhall beg leave to conſider as manufactured articles in one country, what have been claſſed as manufactured articles in another: we ſhall be guided by the diſtinctions made in the offi-

* See Woodfall's Report, p. 112.

cial accounts, which Mr. Foſter has quoted, but *not* followed, Yet it will not be diſputed, I believe, that articles of a ſimilar nature, or, in other words, proviſions; and yarn, &c.; having been claſſed under any denomination in the public accounts, with reſpect to one country, ought to be claſſed under the ſame denomination with reſpect to the other. This, however, (as I obſerved in a former inſtance,) Mr. Foſter has not done. I ſhall beg leave, notwithſtanding, to conform to thoſe public accounts, which he has brought forward as evidence, but of which the details and general object are altogether perverted.

He ſtates, that the *linens*, on an average of the laſt three years, amount to 2,600,000*l.* But the Inſpector General's accounts authoriſe me to ſay, that the *Linen Trade* amounts to 2,844,402*l.** Here, then, is a miſtatement of above TWO HUNDRED AND FORTY-FOUR THOUSAND pounds, by Mr. Foſter.

It is alſo aſſerted by this gentleman, that the linen trade forms not one half of the Exports of Ireland: but, according to the Inſpector General's accounts which are now before me, I perceive that it exceeds the half, by about EIGHTY-EIGHT THOUSAND, NINE HUNDRED AND EIGHTY-NINE pounds†.

Yet theſe are the official accounts, which Mr. Foſter tells the Parliament, and the two Nations at large, he has *accurately* detailed; "and you may ſee (ſays he) the advantage of arriving at truth by ſuch a detail."

Again Mr. Foſter tells us, page 85,—"Mr. Pitt ſeems to have got into a labyrinth on this ſubject; his miſtakes

* Official Accounts, No. 4—LINEN TRADE.

Plain ſhirting and ſheeting, at 1s. 5d. per yard,	2,600,101
Other linens - - - -	320
Linen yarn - - -	243,981
	£. 2,844,402

† No. 15.—Total amount of the products and manufactures of Ireland, exported to Great Britain, £. 5,510,825.

and threats are very curious: he (Mr. Pitt) ſays, *Great Britain* takes from *Ireland* MANUFACTURED PRODUCE, to the amount of between FOUR AND FIVE MILLIONS; whereas even the *Britiſh* ſtatement, at the price current, makes the linen 2,600,000 *l.* and it is the *only manufactured produce.*"—You will obſerve Mr. Foſter ſtates that *linen* is the only manufactured produce, and that Mr. Pitt, ſaid, *the manufactured produce* amounted to between *four and five millions.* Now, remark Mr. Pitt's words, (page 48, third edition)—" *Great Britain* imported from *Ireland* to the amount of near THREE MILLIONS in the MANUFACTURED article of *linen*, and linen yarn." Thus, you ſee, the ſum is not, as Mr. Foſter quotes, for MANUFACTURES: it approaches *three millions* inſtead of *five*:—but Mr. Pitt proceeds, and ſays, that *Great Britain* imported alſo to the amount of " between *two and three millions* in *proviſions* and *cattle*, beſides *corn* and *other* articles of PRODUCE," Thus you ſee alſo a plain *diſtinction* between the articles of *manufacture* and *produce*; and different ſums ſtated for them reſpectively; which different ſums make Mr. Pitt's *total.* But Mr. Foſter confounds all together under one head of *manufactured produce*, and then tells us there is none other but that of linen, which amounts to 2,600,000 *l.* and that Mr. Pitt ſays, " Britain imports, of *manufactured produce*, " to the amount of between four and five millions."

So far for the accurate juſtice of quotation: now as to the fair value of the articles.

Mr. Foſter ſays, " even the Britiſh ſtatement, at the " price current, makes the linen 2,600,000 *l.*"

The Britiſh ſtatement is now before me, and makes the linen, and linen-yarn, as ſtated by Mr. Pitt, to amount to 2,844,402 *l.*: and even this is an eſtimate, at 1s. 5d. per yard on the linens: a more true eſtimate, perhaps, might be taken at three millions. However, that we may be convinced whether Mr. Pitt has erred, or Mr. Foſter, I ſhall ſubmit to you the Britiſh ſtatement, or that of the Inſpector General.

No. 4.—Linen trade — —	2,844,402
Proviſions — —	2,448,404
No. 4.—Cattle — —	168,242
	£.5,461,048

Are not thoſe preciſely the articles mentioned by Mr. Pitt? Do they not amount to above between *four* and *five* millions? Where is the miſtake? Or *who* appears to be in a labyrinth?

However, in the next paragraph, Mr. Foſter again aſſerts, (page 85) Mr. Pitt ſays, "our LINEN conſtitutes "*four-fifths* of our export to *all the world.*"

Mr. Pitt's words are (page 49) "The increaſing produce "of the *chief article* of *manufacture* (linen) AND *four fifths* "of her whole export, are to be aſcribed not to that inde- "pendent legiſlature, but to the liberality of a Britiſh Par- "liament." Surely this does not ſtate that linen conſtitutes four fifths of the Iriſh export.

Mr. Foſter proceeds, (page 85) "The Britiſh paper "ſhews, that what goes to Britain, which takes, *as he* (Mr. "Pitt) *ſays*, ſeven eighths of all our linen, is not *one half* "even of our *exports to her*—much leſs can it be *four fifths* "of our exports to all the world."

Now the Britiſh paper, or the Inſpector General's accounts preſent to my eye, at this inſtant, that the linen trade *exceeds the half* of the WHOLE export to Britain by *eighty eight thouſand, nine hundred and eighty nine pounds.*—I have detailed it before in page 14.

And, *as Mr. Pitt ſays*, Britain *does* take ſeven eighths of the Iriſh linens, and MORE by 653,824 yards*.

Again:—As Mr. Pitt really ſays (*not*, however, as quoted by Mr. Foſter, that the *linens* are *four fifths* of the Iriſh

* Annual medium during four years preceding 25th March 1798.

To America and foreign ſtates of Europe and Africa — —	4,904,119
To Great Britain — —	39,885,776

exports to *all* the world, but) that the *Iriſh linens*, and *alſo* four fifths of the whole Iriſh exports depend on Britain; the fact is decidedly ſo. As to linens, it has been abundantly demonſtrated already. And as to her *whole exports*, it appears, by the cuſtom-houſe books of IRELAND, that they amounted on an average of the laſt four years to £.4,691,634 and her exports to Britain amounted to 4,175,166 Conſequently her exports to Britain are more than *ten* parts of *eleven*.

I believe, therefore, it is obvious how far Mr. Pitt is wide of miſtatement, and Mr. Foſter of accuracy.

But this Gentleman aſſerts, that Mr. Pitt again forgets a fact, in ſtating that "*Articles* which are eſſential to her "Trade, and to her ſubſiſtence, or ſerve as raw materials "for her manufactures, are ſent from hence [*Britain*] *free* "*of duty*." *

Let Mr. Foſter inſpect the Tables in the Official Accounts, and I believe he will *allow* there are articles which are eſſential to trade, and to ſubſiſtence, or ſerve as raw materials, that are ſent to Ireland free of duty; and from the trade of many of which other countries are actually prohibited in favour of Ireland. But, to ſatisfy the public, I ſhall give the Tables from the official documents, and then every man may himſelf judge how far Mr. Foſter has been candid. (See Tables F. and G.)

In order to ſhow the great advantages to Britain, from the Iriſh trade, Mr. Foſter, by a *partial* view of her commerce, tells us alſo, (page 89) that "the Export trade of her "manufactures from Britain to Ireland, is equal to about "ONE third of her Export to all *Europe*."

On a *fair* and *proper* comparative view, however, of the commerce of Britain with Ireland, what ſays the Inſpector General? He informs the Parliament of Great Britain, that on an average of four years preceeding January 1799, the

* Mr. Pitt's Speech, page 48.

Total Exports of *Britiſh Manufacture* amounted to about *thirty millions and an half*; and the Britiſh manufactures exported to *Ireland*, amounted to about *two millions* and *an half*,—that is, a TWELFTH part of her export.* Such I conceive, with the Inſpector General, to be the juſt and accurate comparative view.

I ſhall not trouble you further on this head with long details, but ſhall ſtate to you ſome of the reſults of thoſe figures now before me, and the truths eſtabliſhed by the official documents. And I deſire Mr. Foſter to contradict me if he can.

Ireland depends upon Britain for the ſale of eight parts out of nine, of all the articles of her trade. Thoſe eight parts of Iriſh exports are received by Great Britain almoſt, the whole of them, duty free. Whereas, Ireland charges duties on them, and raiſes a revenue for herſelf at home, at the expenſe of Britain; becauſe, the purchaſers and conſumers in Britain muſt pay thoſe charges in the price of the articles. A great part, however, of what Britain ſends to Ireland, ſhe impoſes no duty on; but Ireland raiſes revenues on them. Ireland raiſed during the laſt year, SEVEN HUNDRED, & THIRTY-ONE THOUSAND *Pounds*, *REVENUES* on the *Britiſh Trade*; and on the Trade WITH ALL THE WORLD BESIDE, but *One Hundred and Seventeen Thouſand Pounds, Revenues.*†

Although Britain carries on about 1-9th of her commerce with Ireland, yet the Britiſh revenue by no means derives from this commerce with Ireland one-ninth of its profits. For, if we deduct from the annual revenues received by Britain, through Iriſh commerce, thoſe bounties which Britain pays to Iriſh linens annually; we ſhall perceive, that,

* Official accounts, No. 17, Exports to Ireland, £.2,631,899—Total Exports, £.30,648,892.

† Lord Auckland,—Table VI.

Revenues derived to Ireland, from her Trade with Great Britain	—	—	£.731,966
From the World beſide	—	—	117,454

Britain receives * but one pound from Iriſh trade, where 935*l.* is the due proportion. Such, then, is the truth, according to the accurate accounts of the Inſpector General of Great Britain, (No. 17,)——But, if Mr. Foſter be right the Cuſtom-Houſe books of Great Britain diſplay to the Parliament of this Kingdom a poſitive falſehood.

The dilemma, which enſues, is——that we muſt diſcredit either Mr. Foſter, or this evidence to which he appeals. We cannot aſſent to contradictions. In thoſe accounts, however, to which he has referred, and which are now before my eyes, the *total reverſe* appears of what Mr. Foſter aſſerts.——Yet he tells us, and puts it before us in various ſhapes, that the exiſting trade is much *more beneficial* to Britain than it is to Ireland! But I moſt obviouſly and unerringly ſee, and I do aſſert, on no equivocal authority, that it is not even *mutually* beneficial.——He aſſures us, that if the Houſe of Commons whereof he is now Speaker, be incorporated with the Engliſh Commons, this Union will injure your trade and manufactures. The direct contrary of all this, has been demonſtrated through the irreſiſtible arguments of different, and moſt able men; ſome of whom have been the guides and ornaments of paſt times; others of whom have been the political prophets of our own days, and the admiration of the good and wiſe. I ſee an Union, therefore, through ſuch mediums, without being diſtorted by the fallacy, or dimmed by the ſhade of intereſt, as the true and only meaſure that can give ſtability or

* Revenues received on an average of four years; preceding January 5, 1799.

By Britain from Ireland, -	£.40,911
Bounties paid by Britain to Ireland,	34,783
Remains	6,128

We ſhall find, therefore, that 6,000*l.* revenue from Ireland, bears a proportion to the revenues of Britain which ariſe from trade, and amount to 5,734,525*l.* as one pound to nine hundred and thirty-five Pounds.

improvement to thoſe eminent advantages which Ireland now enjoys. Theſe muſt be utterly loſt, if ſhe does not become one with Britain, without diſtinctneſs of views or ſeparation of intereſts. Thus, therefore, I do ſee, and, I doubt not, that the people of Ireland will moſt plainly ſee, the direct REVERSE of what Mr. Foſter would impreſs upon us.

The trade of Ireland does not afford ſuch advantages to Great Britain, that all apprehenſion of its loſs is idle on the part of the former; and therefore we ſhould NOT agree with him to keep the Houſe of Commons in Ireland, in manifeſt oppoſition to national proſperity, and Imperial good.

The next Queſtion, to which the arguments of Mr. Foſter may be reduced, is as follows:

SECOND POINT.—*Is all extenſion of the trade of Ireland, under Union, by an eſtabliſhment or participation of the great branches of Britiſh manufacture, radically impoſſible?*

In ſupport of this point, Mr. Foſter ſtates (in page 68,) that iron, woollen, cotton, and pottery wares, conſtitute the principal manufactures of Great Britain. And he proceeds to ſhew, that iron is imported into Ireland, at only 12*s.* 6*d.* per ton; and into Britain, at near 3*l.* (it is, in fact, at 3*l.* 4*s.* 6*d.*) yet Britain manufactures and exports this iron to Ireland, to the amount of 119,000*l.* annually, though ſhe pays a further duty on importation into Ireland, of 12*l.* 14*s.* per cent. And this extraordinary power and ſuperiority in trade, ariſe, ſays Mr. Foſter, from the vicinity of coals to the Britiſh manufacture.

Now that this is *not* the caſe, will clearly appear, and, conſequently, his aſſertion of the radical impoſſibility of Ireland's not extending her manufactures under an Union, becauſe ſhe has *not* coals in her vicinity, muſt fall to the ground.

It is not ſolely the vicinity of coals, but the various relations of commerce that promote manufactures. If it were the vicinity of coals, why ſhould ſuch extenſive manufac-

tures of iron, and even thoſe of the coarſeſt kind, be carried on in London, and not in Newcaſtle? why are they not carried on in the latter place, rather than in an expenſive metropolis? by which means heavy wages for labour, heavy charges for diſtant carriage, and the heavy duty of 9*s.* 3*d.* per chaldron for coals, would be ſaved. It is evidently, therefore, *not* ſolely the vicinity of coals, which cauſes the eſtabliſhment or extenſion of manufactures; nor can the want of this vicinity, be a radical prevention.

For if it were ſolely the vicinity of coals, the manufacturing places of Ireland, are not ſo diſtant from Whitehaven, and from the weſtern coaſts of Great Britain, whence they receive their ſupply, as we are on this ſpot. Beſide, we are charged 9*s.* 3*d.* duty per chaldron on coals here, while there is impoſed but 1*s.* 2*d.* per chaldron on coals, ſent to Ireland. And notwithſtanding this heavy expenſe for fuel, and the great price of food, labour, taxes, and all the neceſſaries of life; various and extenſive manufactures are carried on, in and about this metropolis.

The inference, therefore, is obvious. It is want of capital, and of the invigorating influence of commerce, and not want of coals, that produces the preſent effect with reſpect to the iron manufacture in Ireland. Conſequently, we find no argument whatever, under this head, which proves the *impoſſibility* of the *eſtabliſhment* or *extenſion* of manufactures; but arguments to prove the reverſe. Get capital, by giving ſecurity to the Britiſh manufacturer,—which ſecurity, is Union; and then ſolid ſucceſs will ſoon confute Mr. Foſter's viſionary alarms.

A ſtronger body of facts cannot be adduced, to overturn Mr. Foſter's aſſertions on this queſtion, than his own ſtatements furniſh. Let us however hear Mr. Foſter, upon the very point, whereon all the preſſure of his arguments bears.

He gravely admoniſhes Cork, with reſpect to woollens, &c. and aſſures them, that theſe manufactures can *never* be promoted in Ireland, by the meaſure of an Union, *for the*

reaſons which he had aſſigned, and to which he refers them. His *reaſons* and his words are, (p. 67,) "it is ſelf-evident, "that theſe manufactures never can travel *from* the country "which *has* the coal, to that which has it NOT, *viz.* from "Great Britain to Ireland." Again, (p. 87, which is ten pages further) he ſays, "Neceſſity may compel us to ſearch "for coals, which do EXIST in Ireland." And again (in p. 194 of Woodfall's Report) he warns the Parliament of Ireland, with this fact: "Were ſhe" (England) "even to "raiſe the revenue on coals to you, that ſhe does on her "own coaſt carriage, what would become of you? You "have *not Iriſh coal.*"——"To ſuch wretched ſhifts are "Gentlemen driven, who attempt to ſupport what is not "ſupportable."—It is Mr. Foſter's rebuke to Mr. Flood, —uttered by himſelf,—page 107, Woodfall's Report.

I have been thus particular with reſpect to coal, becauſe, it is the great baſis of argument, upon which he would ſubſtantiate the radical impoſſibility of the eſtabliſhment or extenſion of Iriſh manufactures: but, by which, it appears that Mr. Foſter abſolutely proves nothing. It is equally contradictory, with reſpect to the other manufactures, as well as iron.——Were I to enter into the particulars of the great ſeat of the ſuperfine broad cloath manufacture at Bradford, and of the kerſeymere and fancy goods at Trowbridge, and then into the particulars of the weſtern parts of Ireland, I could demonſtratively ſhew, that the arguments of Mr. Foſter are totally invalid and inconcluſive.—I ſhall but generally obſerve, however, that in all calculations relative to the eſtabliſhment of manufactures, it is highly erroneous to conſider only one branch of expenſe; we are to calculate all the great branches of expenſe—fuel, food, labour, taxes.

I find, therefore, that the ton of coals, containing thirty-two buſhels, coſts in Iriſh currency about 1*l.* 12*s.* at Bradford* and Trowbridge; and in London, upon the general

* About One Shilling, Iriſh, the buſhel.

average, about 1*l.* 18*s.*—at the preſent moment, the average is 2*l.* 14*s.* 1*d*½. whereas the ton of coals in Ireland coſts about 20*s.* or one guinea.——Where, then, is his ground for the impoſſibility of extending manufactures in Ireland?—Food is in her favour, being very much againſt England—Labour at leaſt double the price againſt England; and Taxes infinitely more.

It is demonſtrable, that his argument of coals, is not only a local, but a radical error; becauſe not founded upon true principles, as might be ſhewn, by manifeſt proofs drawn alſo from the ſeats of the cloth manufacture in France, before the Revolution.—For in Champagne, and other places where fancy goods, ſuperfine cloths and kerſeymeres were made, fuel was extremely dear: yet, notwithſtanding this, they rendered kerſeymeres at 3*s.* 6*d.* per yard, while Engliſh kerſeymeres, with the advantages of coal, as ſtated by Mr. Foſter, amounted to from 9*s.* to 10*s.* per yard. Since this then is the caſe, and I do aſſert it as a fact, *whence* aroſe this great diſproportion between the *dearneſs* of the manufacture in the coal country, and its *cheapneſs* in the country where fuel is expenſive?—From three advantages which Ireland poſſeſſes—cheapneſs of food, and cheapneſs of labour, and low rate of taxes. Were we to ſift this matter in every poſſible ſhape, it would prove but more and more the reverſe of what Mr. Foſter would enforce. The fact alſo is, notwithſtanding Mr. Foſter's contradictions of exiſtence and non-exiſtence—there *are coals* in Ireland, and in abundance. But there is not *capital* to dig them, nor to explore the mines of lead, ſilver, and copper, of the country; nor to cut canals, nor to erect machinery for great *cotton works*, nor to drive a foreign trade. And as to the other article of Pottery, ſince the very coarſeſt kind is made in the neighbourhood of London, where coals are ſo dear; why is it not made in Dublin?

Mr. Foſter's argument, with reſpect to coal evidently does not apply here: and, if I be rightly informed, materials for the fineſt China are abundant in Ireland.—But capital fails.

And this is the reaſon upon which Mr. Foſter might build his complaint, that "there is not a ſingle pottery in Ireland." Get capital therefore, by UNITING with the firſt partner in the world, in opulence, character, and commerce.

I have now before me, in a manuſcript with which I have juſt been favoured, a corroborative ſupport, of what I before maintained againſt Mr. Foſter's arguments, as not being founded upon true principles. It is the opinion of Mr. David Hume, in a letter to Lord Kaims, and of Dean Tucker on the ſame ſubject. You will perceive that the views of thoſe celebrated men were comprehenſive, and not limited to a ſingle article, for conſiderations on commerce.

Mr. David Hume's letter to Lord Kaims, relates to a tract of Dean Tucker's, and contains the following paſſage: —"All the advantages which the author (Dean Tucker) "inſiſts upon as belonging to a nation of extenſive com- "merce, are undoubtedly real: *Great capital, extenſive* "*correſpondence, ſkilful expedients* of facilitating labour, *dex-* "*terity, induſtry*, &c. &c."

Herein you ſee, on the authority of two of the firſt men of our age, how numerous are the relations, which invigorate and promote trade. And does not Union ſecure participation of all theſe to Ireland? Surely then, the authority of Hume and Tucker are no weak opinions in its favour. "But" Mr. Hume proceeds and ſays to Lord Kaims, and it is well worthy of particular remark on this occaſion— "Among the advantages, we may reckon the DEAR PRICE "of PROVISIONS and LABOUR, which *enables* the POORER "country to rival them, (the rich,) firſt in the coarſer "manufactures, and then in thoſe which are more elaborate."

Can an opinion more pointed or more weighty be given in favour of an Union? Mr. Hume ſays further—"I in- "dulge myſelf in the hopes, that we in Scotland alſo poſſeſs "*ſome advantages*, which may enable us to *ſhare* with them "(the people of Britain) in wealth and induſtry."

Mr. Hume's opinion has proved well founded even upon "*ſome* advantages"—but, where there are *numerous* and *extraordinary advantages* for the ſame end, Mr. Foſter aſſerts it is an *impoſſibility*. This opinion too of Mr. Foſter's is in direct oppoſition to a maxim laid down by Dean Tucker, in this remarkable correſpondence now before me.

We are anxious to eſtabliſh an Union between the two countries, at a moment that the commerce of Britain is become great beyond example, and when it is wiſe for her to communicate, and more ſo for Ireland to receive a portion of that commerce. This cannot be done with policy, but by Union: and when an Union takes place, this event muſt unavoidably follow, notwithſtanding the impoſſibility urged by Mr. Foſter. For it is certain, according to Dean Tucker—"That the RICHER, that is, the more induſtrious all countries are, the *more beneficial* they will become to each other." The more abundant the commerce of Britain, and the more extenſive its induſtry, the more will they both expand their benefits to Ireland, when the channel can be opened with ſafety to her capital, and to her commercial and manufacturing intereſts, by an Union.

Upon the high authorities of thoſe celebrated men in my favour I might reſt this point—but I ſhall call in Mr. Foſter himſelf to my ſupport; and no better words or ideas than Mr. Foſter's are requiſite to confute him upon the radical impoſſibility of extending the Iriſh trade. He ſays (page 111, of Woodfall's Report) "Were a man to look for the "country, *moſt advantageous to ſettle manufacture in, what "would be his choice?*—where labour and proviſions are "cheap—*that is*, IRELAND. And what would he next "look for?—why, to a rich, ſteady, and extended market "near him—which England, ſtretched alongſide, affords:"—"and it is impoſſible, but that in time, with as *good* climate, "*equally natural* powers, *cheaper* food, and *fewer* taxes, we "muſt be *able* to *ſell* to them." Here we ſee Mr. Foſter, proving to every man, that Ireland is the moſt advantageous

country to ſettle manufactures in; and which muſt even outrival England and ſell to her. But to day, he ſays it is no ſuch thing: commerce cannot be extended in Ireland; no Engliſh merchant ought or will come to ſettle in it (that is in the country which Mr. Foſter has proved to be ſo advantageous for manufacture): the merchant, or *The Speaker* for the merchant, ſays, it is all an *impoſition* on the Iriſh Nation; it is all a *dupery*. But, if the *Parliament be in Ireland*—ay, then indeed, the Engliſh Merchant *will* hazard his capital (page 69, Mr. Foſter's late ſpeech).

One ſimple queſtion ſhall be aſked here—How long have Parliaments been in Ireland?—and what Engliſh Houſe has been eſtabliſhed there? Yet we find Engliſh Houſes in every country throughout Europe, and in every quarter of the globe. I ſhall commit this to your own comments, and only requeſt you may caſt your eye on Dean Tucker's arguments in the Tract of "*Union or Separation*," to be convinced of the futility and hollowneſs of theſe opinions of Mr. Foſter, as to the reſidence of Parliament. It is always a preſumptive proof in favour of a meaſure, when its adverſary contradicts himſelf.

But can the extenſion of commerce be promoted by comparative cheapneſs in Ireland, if as Mr. Foſter maintains, the taxes will be increaſed, and *Union* is but a meaſure of taxation? Here again his own words will anſwer, "that he "ſtrangely conſtrues the *means* of revenue, into giving revenue;" (Woodfall, page 107.) Diſproportions in Taxation muſt ever remain, if the ſuperſtructure be equal in both countries. And, as a great portion of the revenues of Britain ariſes from the *exciſe duties, and the diſproportion in theſe

* The accounts of the year 1797 being now before me, I ſhall ſtate them, as it will anſwer fairly the purpoſe of compariſon. It appears, therefore, that the groſs produce of the exciſe is nearly half of the whole ordinary revenue; and

duties upon neceſſaries in Britain and Ireland is extreme: if therefore, upon this baſis, ſo unequal now, future additions be made exactly equal in both countries, conſequently the *inequality* in taxes upon neceſſaries of life will ever remain in FAVOR of Ireland.————But, if the ſuperſtructure be unequal, on any manufacture in both countries, and be proportioned by the growth of that manufacture; conſequently, the taxes in both countries can never be equal, until the manufactures in both countries, be equally proſperous. And God grant, for the happineſs and power of every portion of the Empire, that this period may ſoon arrive!

Theſe are my anſwers to the radical impoſſibility of extending manufactures under an Union, becauſe there is *no coal* in Ireland; and becauſe there—*is* coal, as aſſerted by Mr. Foſter.

I ſhall now call your attention to ſome points ariſing out of the two preceeding propoſitions, and ſhall conſider them under the following head:

THIRD POINT.—*What is the Nature and Extent of the Commercial Intercourſe between Great Britain and Ireland?*

On looking over the Commerce between the two countries, I find, that it conſiſts of a few great articles, for which Ireland could not find a market in any other part of the world, to any extent.

The firſt of thoſe is *Linens*:—the whole export of which amounts to about forty millions of yards: and of thoſe, about thirty-five millions are taken by Great Britain. Mr. Foſter, however, aſſerts, that the linen manufactures may find other

and the net produce *more* than *half* of the *whole* ordinary revenue *of Great Britain.*

Whole Groſs produce of the ordinary Revenue	25,515,719
Whole Groſs Produce of the Exciſe - - -	11,916,496
Whole Net produce of the ordinary Revenue -	18,488,607
Whole Net produce of the Exciſe - - -	9,374,333

markets, " it is impoſſible (ſays he) to foreſee, if they be prohi-
" bited from Britiſh ports, what ports we may find, what returns
" we may get, and in thoſe, how much of what ſhe now ſupplies
" us with, may be included. We know our linens beat the
" German and Ruſſian, in the American market—they are
" preferred even to the Scotch, &c. &c."—(Page 87, Mr. Foſter's laſt Speech.) Now let us ſee what he ſays in a former ſpeech:—" expect a market to favor the linens of Ireland?
" Where will he find a market under Heaven for that ma-
" nufacture, which brings two millions (about three millions
" now) annually into the kingdom? Will Portugal take
" them? will Spain take them? will France take them?
" will Ruſſia, Germany, or Holland take them?—they are
" your powerful rivals, and able to underſell you. Where
" then will you find a market, if England ſhuts her ports?"
&c.&c. (Woodfall's Report, page 193.) Here again, I ſhall leave to your own mind all comment on ſuch contradictions.

I muſt obſerve further, however, on the linen trade, that it is admitted duty free into Britain, in direct competition with her own manufactures. Britain alſo ſupports this competition againſt herſelf, even by bounties, to the amount of 34,000l. per annum: and moreover ſhe enables the Iriſh linens to ſtand the competition with foreign linens both in the Britiſh and foreign markets. She purſues this ſyſtem in favour of Ireland, and much to the detriment of her own manufactures of all kinds, which are charged with reciprocal duties by foreign nations; and in conſequence of which, her exports to the Baltick and northern nations, have ſuffered materially. The loſs to Great Britain through the Iriſh linen trade, has been calculated at above two thirds of a million per annum.

Beſide this, the Linen manufacture of Ireland ſtands indebted, not only to Britiſh channels for foreign trade, but to Britiſh capital and credit.—It ſtands indebted to this capital and credit, not only becauſe the Britiſh merchant pays the Iriſh manufacturer ſpeedily, in order to enable him to carry on his manufacture at home; but becauſe the Britiſh merchant gives

long credit to all purchaſers, in order to encourage the ſale of theſe linens *. It is therefore, in ſo much, to the bounties, the capital, the credit, and the liberality of Britain, that the linen manufacture of Ireland owes its progreſs and preſent flouriſhing ſtate.

Should Great Britain, however, be diſpoſed to apply to her own linen manufactures that ſyſtem of policy, which ſhe has uniformly adopted in the protection of all her other manufactures, and place the Iriſh linens on the ſame footing as foreign linens, by charging them with twenty-five per cent. duty, what muſt follow? This important branch, that gives bread to ſo great a proportion of the induſtrious part of the people of that country, would if not annihilated, be reduced to a very ruinous ſtate. And if it ſhould not be ruined, Britain would add to her revenues 650,000l. per annum in duties alone, and ſave 34,000l. in bounties. But, if it ſhould be ruined, Britain would ſave 34,000l. per annum bounties, and probably gain the manufacture to itſelf, as in the inſtance of the ſail cloth branch, quoted by Mr. Foſter.

With reſpect to the arguments held out by the oppoſers of Union, in ſupport of the many advantages, which the commerce and manufactures of that country have derived from the watchful attention of their own Legiſlature, they are, in truth, unfounded. Not that I mean to derogate from the high character and merits of your Legiſlature, but this is an act not within your competency; becauſe it is beyond the faculty of the nation. The fact indeed overturns the aſſertion, For were thoſe gentlemen aſked in candor and honor to ſay with all the legal privileges of Ireland for general import

* If I be rightly informed by Britiſh Merchants, they pay for Iriſh Linens by bills of two or three months credit; but which are immediately diſcounted for the Iriſh Trader by Britiſh Bankers. Whereas the Britiſh retail dealer in thoſe linens ſeldom gives leſs to his cuſtomers than one year's credit; and the Britiſh exporter from 12 to 18, and 24 months credit to the purchaſers.

and export, what new manufacture has been created, or what manufacture do the Iriſh poſſeſs of any conſequence, at leaſt, which creates an export trade, beſide the manufacture of linen? The reply would be, none.

If they compare their Foreign Trade before the freedom of their Legiſlature with the foreign trade at preſent, they muſt exclude the trade to the States of America; becauſe the States in the firſt period conſtituted a part of the Britiſh dominions, and the trade having exiſted with it as ſuch, did not appear diſtinct as now. If they next compare the amount of the trade to the Continent of Europe before and after the freedom of the Legiſlature, the increaſe which has been attributed to its watchful attention will be found very trifling, if it be not altogether inviſible.

Whoever, therefore, will inveſtigate this ſubject with fairneſs and accuracy, will find that the increaſed commercial proſperity of Ireland has ariſen perhaps ſolely from its increaſed trade with this kingdom; and has been promoted by the credit and capital of Britain.

The next great article in the commerce of Ireland, is the *Proviſion* trade and what muſt enſue, were this trade cut off?——Ireland would loſe *thirty thouſand pounds** per annum in her revenues, from the export alone—and nearly † TWO MILLIONS and an HALF in her ſale, for which ſhe could not reſort to any other market. But it may be aſked, what would Britain loſe?

It appears, by my Lord Auckland on the Union (page 35, table 7.) and no man is more fair or more accurate in his details, that though all the beef furniſhed to the fleets be in-

* Lord Auckland on Union—Table 6.
Duties collected in Ireland on Beef, Butter, and Pork ſent to Great Britain—1798 - £. 33,495

† Annual Amount of Proviſion Trade with Great Britain, on an average of the laſt four years. - - - - £. 2,448,404 13 9

cluded, Britain would not loſe a ſupply, equal to *one-third* of what is ſold at a *ſingle* market in London—Smithfield. Such a portion in general conſumption is of ſmall comparative magnitude. And as to the Britiſh colonies, America would ſoon ſupply them, and be grateful for the boon, if permitted. Under the preſent preſſure, and the great demand of proviſions for our fleets, this permiſſion has been partially given, and, if extended, the trade, which has been a monopoly to Ireland, muſt be loſt to her.

Thoſe two articles conſtitute almoſt the whole of the commerce of Ireland. And of what nature and extent its Linen trade is with Britain, you may judge, when, out of forty millions of yards, thirty-five are taken by Britain: and of what conſequence its Proviſion trade is, you may alſo judge, when its export to Britain is about 2,400,000 l. and to the reſt of the world about 200,000 l.

If thoſe two branches of commerce be cut off, Ireland is ruined. For as to Mr. Foſter's "new port" argument, however it may flatter the views of Separatiſts, it is abſurd.

With all its ſupport and indulgencies from Britain, and the relaxation of the navigation laws, why does not Ireland open *new ports* now? why have her ports ſtood ſo long idle and uſeleſs to herſelf? why do not the fiſheries, that ſchool of mariners, occupy and ſave to her 113,000 l. annually, which ſhe pays to Britain for fiſh? why does ſhe import circuitouſly by Britiſh means, and under heavy expenſes, indigo, ſugar, wool, cotton, and other Weſt India products, to the amount of 541,392 l. annually?—becauſe ſhe has faculty to import only to the amount of 165,665 l. annually. Take away her great ſupport, and enfeeble that faculty, will ſhe then become more vigorous, extend her commerce, open "new ports," and become more flouriſhing, when ſhe becomes more feeble?

Numerous and ſtrong proofs could be adduced here, to ſhew the inability of Ireland to carry on, either her trade or manufactures, without the aid of capital, and credit, through the Britiſh merchant.

You have ſeen how Ireland depends on Great Britain for its trade, which is formed by linens and proviſions. You have ſeen its want of faculty to profit of the freedom of trade which it obtained with the Britiſh colonies. But I ſhall now lay before you the whole ſtate of its Exports, Imports, and Revenues; in order to aſcertain what it owes to Britain: or, in other words, what it gains at preſent, and may hereafter loſe, by the loſs of *Union*.

According to the eſtimated value, in the Cuſtom-houſe books of IRELAND, it appears that

The EXPORTS from that country to *all parts of the world*, amount on an annual average of the laſt three years, to - - - £. 4,691,634

Of which ſum her exports to Britain and her colonies amounted to - - - 4,175,166

Conſequently ſhe depends upon Britain for the WHOLE of her *export* trade, except about *half* a million, in above four millions and a half.

According to the ſame authority, the *Cuſtom-houſe books of Ireland*, it appears that

The IMPORTS into that country, from all Parts of the World, amount on an average of the laſt three Years to - - - £. 4,297,812

Of which ſum the imports from Britain and her colonies amount to - - - 3,546,762

Conſequently ſhe depends upon Britain for the WHOLE of her *imports*, except about *ſeven hundred and fifty* thouſand pounds, in above four millions two hundred thouſand pounds.

But

But it is ſtill more important to remark here, that

The total value of *all* Foreign Merchandize imported into Ireland (beſide the native products and Manufactures of Great Britain) amounts to - - - - £. 2,080,387

And of this ſum, there was imported, through the medium of Great Britain - - 1,205,952

becauſe *this fact* furniſhes the *ſtrongeſt* proof of the *dependence* of Ireland on *Britiſh capital.*

When Mr. Foſter ſpeaks of the freedom of Ireland for foreign trade, who diſputes it?—When he ſpeaks of other ports and other reſources than Britain, I doubt it. Becauſe, according to the foregoing obſervations, it appears that Ireland has NOT faculty at this moment to import, from the States of America and all the world, but to the ſmall amount of about 750,000 l.

The protected and favoured ſtate in which ſhe appears, with reſpect to her REVENUES alſo, is not leſs ſtriking. If we firſt conſider what revenue ſhe draws from her trade with the world, except Britain, it amounts * to but 117,454

Whereas, from her trade with Great Britain, ſhe derives † - - £.731,966

Such is the comparative profit gained in her trade by Ireland with Britain, and with all the world. Now what is the comparative profit of Britain and Ireland in their mutual trade with each other, in the year ending January 1798. It appears that Britain draws a revenue from her Iriſh trade amounting to ‡ - - - - £.47,326

Whereas Ireland draws a revenue from the Britiſh trade amounting to - - - 634,403

Balance in favour of Ireland - - 587,077

* Lord Auckland, Table 6. † The ſame.

‡ Official Account, No. 14.

But if we deduct the medium of *four years* bounties [ſee Table E.] from *four years* revenues, the account ſtands thus: Ireland draws Revenue from *Britiſh* Trade - £.634,403 *Britain* from *Iriſh* Trade, after deducting Bounties, £.6,128 ——The above facts require no comment.

You ſee obviouſly before you, and upon authority not to be diſputed, how much Ireland depends on Great Britain; that four parts out of ſix of her *Imports* depend on Britain—that ten parts out of eleven of her *Exports* depend on Britain—that moſt of her *Foreign* trade depends on Britain—that ſeven parts out of eight of her *Linen* trade depend on Great Britain—that above eleven parts out of twelve of the *Proviſion* trade depend on Britain: and that the revenues are, through Britiſh liberality, *above an hundred to one* in favour of *Ireland*, and againſt *Britain*.

Here we may apply the words of Mr. Foſter, during his diſcuſſion of the propoſitions: "THIS ſubject is NOT under-"ſtood: when known, and Ireland is unprejudiced and in her "calm reaſon, ſhe will *never* reject the *many bleſſings* it holds "out to her trade." And again, (page 112, Woodfall's Report.) "commercial jealouſy is rouſed, it will INCREASE "WITH INDEPENDENT LEGISLATURES; without an "united intereſt of commerce in a commercial empire, *politi-*"*cal Union* will receive many ſhocks, and SEPARATION of "INTERESTS muſt threaten SEPARATION of CONNEX-"ION, which every honeſt Iriſhman muſt *ſhudder* ever to "look at as a poſſible event. I will only add, that if this "meaſure be refuſed, Ireland will receive *more ſolid injury* "than from any *other evil* that ever befel her." Such were Mr. Foſter's words; and, beyond doubt, if any diſſention ariſe between the two countries, Ireland hazards the whole of this trade, which Great Britain has in her power to command, and cut off as ſhe ſees fit. But by Union this trade is ſecured: it is not only ſecured, but, by forming a cloſer po-

litical connexion, Ireland eſtabliſhes a new fund of capital and credit, the want of which is evidently the ſole and great difficulty, that ſhe labours under in her commerce and manufactures.

Since, therefore, Ireland depends, without contradiction, at this moment, upon Britain for her Trade, her Revenues, and her Protection; for without this protection, where would be her trade?—ſince this is the caſe, with the looſe band of connexion now ſubſiſting between the two countries, were it not an act of common ſenſe, to ſecure all thoſe advantages indiſſolubly? were it not an act of honorable pride, to poſſeſs them as a RIGHT which cannot be torn from her, rather than as a *boon* which degrades into DEPENDENCE, and may be annihilated by caprice? Surely with its quick and high feelings, the wiſdom of the nation ſhould combine, and prudently and proudly proclaim, with one voice—*Union.*

Having now fully conſidered the propoſitions, formed by Mr. Foſter's opinions againſt Union, namely—that the trade of Ireland is not dependent on Great Britain, and cannot be loſt; and that her commerce and manufactures cannot be extended; I truſt theſe erroneous aſſertions appear confuted in all their bearings. There remains but one great queſtion more to which the reſt of his book tends—the *neceſſity* of an Union.

I ſhall paſs over that waſte of ingenuity, which labours at a fallacy in reſpect to Parliamentary power over Treaties, but which no Parliament whatever poſſeſſes; and much leſs an Iriſh Parliament over Britiſh treaties.—There is one mode, however, and only one, whereby that power may be obtained in ſubſtance by the Iriſh nation: it is through Union. For then no partial Britiſh treaty can take place, nor partial embargo be laid on.

As to the queſtion of neceſſity; his arguments endeavour to ſhew,—firſt, that an Union is not only *unneceſſary*: but next, that it is *neceſſary* to reject it.

FOURTH POINT.—*Is an Union neceſſary?*

Mr. Foſter labours through nearly fifty pages, to prove that the Union is unneceſſary, on account of the Adjuſtment of 1782, which he calls FINAL.

The true queſtion, however, on ſuch an Adjuſtment, as a bar to an Union, ſeems to be this—Is it efficacious? What is the political and civil ſtate of the country, under its operation? Are the people happy and content? Is there individual ſecurity and public proſperity? Becauſe if this be not the caſe, the meaſure is clearly not efficacious: and whatever is not efficacious, *ought not* to be, nor *can it be, final.* Let us not diſpute, like caſuiſts, about words, when we are in ſearch of things. What I mean here by *not final*, is, that no conſtitutional adjuſtment, which *fails* in thoſe effects, *can bar all other arrangements*, to *accompliſh* ſuch great and neceſſary purpoſes. Any poſition to the contrary, tends to violate the eternal principle of all laws, which is the *good of the people*: and lays waſte at once, the eſſence of all power, which is *neceſſity*, immutable neceſſity, to eſtabliſh the *good of the people.*

Beſide, no laws whatever, whether political or commercial, if they be laws of regulation, are in their nature *final.* Had it been otherwiſe, the adjuſtment of 1782, could *not* have taken place: but having taken place, it is a demonſtrative proof *againſt*, and not in favour of Mr. Foſter. If he argues this point, therefore, on the *principle* of compacts, as a lawyer or a ſtateſman, he is altogether wrong; and if he argues it on the grounds of *fact* he is equally erroneous, for his own words recoil upon, and defeat him.—Let us follow this point.

He tells us (page 3, Late Speech) that "Mr. Pitt's argu-"ments (if they deſerve that name) are matter of ſurpriſe; "for they either reſt on *miſrecollection* of FACTS, or, ſo far "from being *borne up* by the AUTHORITIES he refers to, "are *clearly* and *incontrovertibly* OVERTURNED by them." And (in page 27,) he maintains on the ground of "MANY

"PROOFS"—any *one* of which, he ſays, is ſufficient to juſtify HIS *aſſertion*,—that the ſettlement of 1782 was FINAL;——he adds, that thoſe authorities, which overturn *Mr. Pitt's ſtatement*, are "the opinions of the *Britiſh Parliament* "and *Britiſh* MINISTERS, who conducted the meaſure:" and in page 31, he ſays, "Mr. Pitt *contradicts the King*, "*Lords, Commons, Viceroy, and himſelf.*"

Obſerve, that the *fact* in queſtion here—is, whether the adjuſtment was conſidered in 1782 as *final* or *not*: the *authorities* referred to on this queſtion, are the *Miniſters* and *Viceroy*: and the *contradiction*, as ſtated by Mr. Foſter, is from *thoſe* authorities to Mr. Pitt, and from Mr. Pitt to them.

Now, I find, that the authorities which this Gentleman has quoted, clearly corroborate the arguments of Mr. Pitt, and incontrovertibly overturn Mr. Foſter's aſſertions. The *records* of the Britiſh Parliament, the ſolemn and concurrent declarations of the *Miniſters*, and that very *Viceroy* to whom he has referred you, maintain the contrary: for, from thoſe very lips, *I have heard*, in the Britiſh Houſe of Lords, on March 19, 1799, a poſitive and unqualified *contradiction* to what this miſconceiving Gentleman has *aſſerted*: And this I teſtify in the face of day. What are then, his fifty pages of Arguments, and "Many Proofs?" According to the following expreſs words of his Grace the Duke of Portland, for the intentions on that meaſure of 1782,—"THE "ADJUSTMENT *was* NOT FINAL."——Where are Mr. Foſter's authorities—where his proofs of Mr. Pitt's contradictions to his Majeſty?—I mention the name of my Sovereign with a deep ſenſe of duty, and all the feelings of juſt attachment; and I refer to his gracious meſſage on the preſent occaſion, as to an act of uniformity, that eſtabliſhes the Royal intentions in 1782: I refer to it as a corroboration, that no contradiction in word or act exiſts, on the point of the adjuſtment being *not* final.

There is another appeal, ſet up by this Gentleman, of a ſtill more ſacred nature; it is an awful one to Heaven.—

I deplore the introduction of Religion, as a proof, when it proves nothing. The beſt inſtruments are injured by injudicious application. In all times, but chiefly in the preſent, evidence of this nature ſhould not be lightly reſorted to: and never for the purpoſe of fallacy, leſt it be degraded by the conſequent diſrepute. Not to endeavour to ſhield it from this, were a dereliction of all reverence for my religion, and of that duty which I peculiarly owe to the great cauſe of God and man, under the circumſtances of our days.

However, though at iſſue on the fact, I ſhall but conciſely remark, and with pain, on the futility of Mr. Foſter's proof. This Gentleman aſſerts, that the National Thankſgiving, on the adjuſtment in 1782, is a proof of its being *final*; I am ſurpriſed at a poſition ſo devoid of force, though not of fallacy.

Its force is that of a mere ſhadow, which the broad light of LEGISLATIVE *principle* diſperſes. Will, however, its champion maintain, *againſt* reaſon, that this adjuſtment of 1782, not only removed all errors of paſt, but comprehended all perfections for future times? This is contrary to common ſenſe, and the melancholy evidence of calamities which deſolate a nation that is dear to us.—It argues alſo an aſſumption of wiſdom and power that belong but to the Deity.

Mark the fallacy:—A ſolemn thankſgiving was offered up for a final adjuſtment, ſays Mr. Foſter. Agreed: but a *final* adjuſtment of what?—of a Britiſh claim, a degrading law to bind Ireland in legiſlative chains. It was on breaking this power of bondage over Ireland, on ſnapping the fetters of uſurpation aſunder, and on ſome other ſubordinate points, that the *adjuſtment* was conſidered *final*. This was the great, and important occaſion, which reſtored its liberty to Ireland, and cauſed a ſolemn *Thankſgiving* to be made to the Great Giver of all bleſſings.—The three other objects of thoſe days, Poyning's Law, the Appellant Juriſdiction, and the Mutiny Bill, were ſubordinate. But ſo far, and no farther, did the idea of *final* adjuſtment reach; and upon this happy and

glorious deliverance from bondage was that pious return of gratitude offered by an entire people.

When, however, Mr. Foſter aſſerts, in order to prove an *Union unneceſſary*, that the adjuſtment went further, in ſo much as to bar future regulations, he Firſt, maintains an utter impoſſibility not only in principle, but in object; becauſe, as Lord Lanſdown well obſerved, there was a preciſe point then in agitation—becauſe it was impoſſible it could be final upon other points—becauſe it was impoſſible it could be final upon a point directly the reverſe of the one in view, which was, in 1782, a *Separation*—*now* it is an *Union* of the Parliaments. Secondly, he miſconceives and miſtates a *fact*. Thirdly, he would melt and mould what was *particularly final*, into *univerſally* final; and, we ſhall now ſee, that his arguments for this purpoſe begun, as they have concluded, in errors.

The ſecond page of Mr. Foſter's Speech appears thus—

Speaker:—"The Noble Lord (Caſtlereagh) has ſaid, that "the evils he mentioned aroſe out of the ſettlement of "1782; becauſe until then, this kingdom *acknowledged* the "*power* in the Britiſh Parliament to bind Ireland."

It is unneceſſary to ſtate to a man of your known diſcrimination at the bar, that by *power* here, can be meant only *authority*.

Lord *Caſtlereagh*.—"I did not mean to ſay *acknowledged*; "but that, before the adjuſtment of 1782, this country was "in the *habit* of *paying obedience* to that power."

Here, you perceive, his Lordſhip clearly ſhews, by his explanation, that Ireland *obeyed* an authority which had been *aſſumed*, but did not *acknowledge* it as *juſt*.

Speaker.—"The Noble Lord copies his brother Minister "in ambiguity of expreſſion, as well as in all his poſitions. "The Minister ſays, what *puts an end* to any thing is not "*final*."—Be ſo good as to remark *this* ambiguity of expreſſion. The adjuſtment, as you have ſeen, was certainly final on *ſome* points; but, becauſe Mr. Foſter cannot have

it *final* upon *every* conſtitutional point, he ſays it was *not* final. He proceeds—"And his Lordſhip tells us, that pay-"ing *obedience to a power* is not *an acknowledgment of that* "*power*." Now what manner of reaſoning is this?

Mr. Foſter argues here that, *paying an obedience* to a power, IS an *acknowledgment* of that power. Conſequently, therefore, as Ireland *did* actually *pay obedience* to that power, he eſtabliſhes, by *his own* reaſoning, that Ireland *did acknowledge* that power or authority. So that, while he attempts to prove that Lord *Caſtlereagh* maintained the *acknowledgment* of this authority, *he* eſtabliſhes it upon his *own* arguments: whereas Lord *Caſtlereagh* makes a clear and ſound diſtinction, without any confuſion or caſuiſtry whatever, but which is warranted in truth and fact—that Ireland *did pay obedience* to an *aſſumed* authority, but did NOT *acknowledge* it as a *juſt* right. And upon this principle, and this ground only, the adjuſtment of 1782 took place. Thus you ſee, Mr. Foſter ſubſtantiates by his arguments that charge expreſly againſt himſelf, which he brought againſt Lord Caſtlereagh: but to which his Lordſhip took exception, and which exception Mr. F. reſiſted, maintaining, that *paying* obedience and *acknowledgment* of a power were one and the ſame thing. Here Mr. Foſter, however, holds up a falſe principle in the Law of Nations; whereas Lord Caſtlereagh argues againſt it with the able diſcrimination of a Publiciſt. Ireland, ſays his Lordſhip, loſt its juſt and *ſole* legiſlative juriſdiction, but it never loſt its right. So too ſays the law: and ſo ſays the maxim of that great Publiciſt, Vattel: "If "any Sovereign Power be ſtripped unjuſtly of its authority "by an uſurper, it ſtill preſerves its right." (Book II. chap. 12.)

But follow Mr. Foſter a little further, and you will ſee, when Gentlemen endeavour to ſupport what is not ſupportable, that not only facts and authority, but their very words and arguments contradict them.

Mr. Foſter has attempted to maintain, that Lord Caſtlereagh's explanation of "*paying obedience* to a power" was "an *acknowledgment* of that power."——Now, it may be aſked here—Did Ireland *pay obedience?* becauſe, if it did,—unqueſtionably, according to Mr. Foſter's argument, it *acknowledged* that power. If Mr. Foſter therefore will not deny, (and I am ſure he will not,) that it *did* pay obedience; conſequently he cannot deny his own argument that it *acknowledged* that power. Now if it *acknowledged* that power, he will not, I expect alſo, deny his own words in the next ſentence—"The meaſures of that year aroſe out of "the *diſavowal* of that power:" yet, in the preceding ſentence, he maintains, paying obedience to a power is an *acknowledgment* of that power; and in two ſentences from this, he maintains,—Ireland's "*denial* of the Britiſh claim." So that while Mr. Foſter in one breath is *paying obedience* to a power, he is *acknowledging* it; and, while in another, he is *paying obedience*, he is *diſavowing* it; and, while he is *acknowledging*, he is *denying* it. This is logical preciſion, clearneſs of reaſoning, and accuracy of facts.

FIFTH POINT.—*Is it neceſſary to reject an Union?*

The next point that Mr. Foſter aims at, is to ſhew the abſolute *neceſſity* of rejecting an Union. There is ſcarcely an argument, however, made uſe of by him againſt an Union, that is not a logical demonſtration of its *neceſſity*.

He details, in frightful exhibition for the electric ſpirit of Iriſh patriotiſm, the loſs of liberty, the loſs of independence, and the loſs of the purſe, together with the loſs of Parliament. To theſe four principal exceptions of Mr. Foſter, which are formidable if they were founded, I ſhall give a ſhort but diſtinct anſwer. Firſt, as to the loſs of liberty by an Union—I recur to the only proof we can have on this occaſion,—that of example. I aſk, therefore, is Scotland enſlaved by the Union? certainly not.—Scotland, as a nation, is as free as England. And, with reſpect to

individuals, "Union has broken aſunder the bands of feudal vaſſalage," ſays Mr. Dundas; under whoſe chains the people groaned. The application is obvious.

Secondly: As to the loſs of independence,—Ireland is at this moment, completely dependant as a nation, in her crown, commerce, revenue, and protection. And, as to the great body of the people, were there is ſuch a frightful diſtinction in the extremes of opulence and poverty, there muſt be individual dependence, and all its abject and immoral conſequences. Whereas Union will give unrivalled independance to the nation, by an identity in all things with Great Britain. And as to individuals, it will, as it has done, through the uniform reſults of commerce, in all times and countries, bring back the high, and advance the low in Ireland to that point of political morality, where BOTH will be happy.

Thirdly: As to the loſs of the purſe, what does it contain? The opulence of a State depends upon the opulence of its individuals. And, according to the unqueſtionable authority of your near Relative before Parliament, there are above two millions of perſons out of three, who are excuſed through poverty from paying four-pence per annum each to the State.* Union, however, will throw open to induſtry, all the means and treaſures of commerce. Look to Scotland, "and who would wiſh (ſays Mr. Dundas,) to change their preſent ſituation for all the *pomp* and *poverty* they enjoyed previous to the Union?"

Fourthly: As to the loſs of the legiſlature: Mr. Foſter, indeed, may loſe his Chair, but the Catholics will gain a PARLIAMENT.—Union will ſhake off the ſhackles of hideous diſtinction from three millions of mankind; it will give power to rights, wealth to poverty, extent to liberty, and happineſs to all.

* Speech of Robert Johnſon, Eſq. May 24, 1795, in the Iriſh Houſe of Commons. Dublin, printed by Mercier.

The laſt point relative to the neceſſity of rejecting an Union, is an argument built, firſt, upon effect by *analogy*: and, ſecondly, upon effects by *aſſumption*.—I muſt obſerve, however, in Mr. Foſter's words to Mr. Flood, "that it "would be abſurd to follow him through all his errors; "many of them the moſt ignorant child would be aſhamed "to advance; but I will point out a few, not perhaps ſo "obvious without examination." (Woodfall's Report, page 107.)

He remarks in his late ſpeech, (page 103)—it is ſtated by Mr. Dundas, that *under Union, the linen trade of Scotland increaſed as one to twenty-three.* But, adds Mr, Foſter, the linen trade of Ireland, without Union, increaſed as one to eighty-eight: then, (aſks Mr. Foſter exultingly,) *has Mr. Dundas any more* SUCH *arguments to produce?*

I anſwer Mr. Foſter, and tell him, that Mr. Dundas produced *no ſuch* argument. And further; I do believe that Mr. Foſter himſelf would not have been ſo uncandid, as to produce this unfair compariſon, had he pauſed a moment for reflection. Did Mr. Dundas enter into *any* comparative view of the Scotch linen trade with the Iriſh? moſt certainly not: yet *Mr. Foſter* details a *compariſon*, and aſks, if Mr. Dundas has any *more ſuch* arguments?

The ſimple fact is this—Mr. Dundas ſtates the increaſe of the Scotch linen trade under the Union, "becauſe linen is "the ſtaple manufacture of Ireland—and becauſe a celebrated "character, (Mr. Foſter,) had *deſcended* ſo far as to *create* an "*alarm* on this ſubject."—(Page 20, Mr. Dundas's ſpeech.) Mr. Dundas's object was to ſhew to the world, that there was *no ground* for Mr. Foſter's *alarm*: becauſe if the linen trade of Scotland increaſed *ſo much* under the Union, how much *more* muſt it increaſe in Ireland, where it is the ſtaple manufacture. We ſee, conſequently, a fact was ſtated, which related ſimply and ſolely to the increaſe of the *Scotch* linen trade.

But what does Mr. Foſter? he perverts this fact into a moſt unfair *compariſon* of the greater portion of Iriſh trade, with

an infinitely leſs portion of Scotch trade, as to their *paſt* increaſe: I ſay, moſt unfairly; becauſe I ſhall prove it immediately. If he had argued juſtly, he would have ſtated commerce againſt commerce, as I ſhall now do, and convince him, there are *fair* arguments to be produced, which will utterly defeat him on his own ground, though he has, with all the meditation of his ſkill, choſen it out for triumph.—Were, I however, to follow his example, I ſhould tell him, that if we compare the commerce of Ireland in 1707, with only *one* country, which is England; and now with *two*, England and Scotland; which compariſon will give no inconſiderable advantage in his favour; we ſhall find that Iriſh commerce has NOT increaſed, even thus conſidered, as *one* to *ten*; whereas, ſince the ſame date, the linen trade of Scotland has increaſed *with Union*, as *one* to *twenty-three*. (See Table O.)

This is, however, Mr. Foſter's mode of ſtating compariſons by *partial* views.—I decline it. It is altogether unfair in compariſons, and inconcluſive in argument. The plain and juſt queſtion is, how much has the trade of Ireland increaſed ſince 1707 *without Union*; and how much has that of Scotland increaſed *with Union?* With the advantages which we have given Mr. Foſter in the foregoing compariſon, the trade of Ireland has certainly increaſed very conſiderably, —from *one* to *nine*: but the trade of Scotland has increaſed infinitely beyond this—*from* ONE *to* FORTY-TWO. Now, I might fairly aſk Mr. Foſter, has *he* any more *ſuch* arguments to produce? (See Table P.)

Thus we ſee, that his argument *againſt* an Union, upon this ground of *effects* by *analogy*, turns out a demonſtration in *its favour*.—Let us next examine his *effects* upon *aſſumption*, and try his force in that quarter.

When I aſked if Mr. Foſter had any more ſuch arguments to produce as his laſt, I was aware that he advances amidſt hoſts of ſimilar array;—but they are, like modern *Conſcripts*, unfriendly to the cauſe.

Two, however, of his choſen ſupports againſt Union, appear formidable;—the ſplendor of TALENTS, and the power of all-deſtroying TIME. With the one, he would guide and grace his triumph over Union; and, by the other, hollow out an abyſs, to ingulph it in for ever.——Let us, however, advance, and meet him upon the ground whereon he attempts this.

Mr. Foſter ſays, if an Union takes place, all Talents will paſs away from Ireland. But here I aſk, and not without a tribute of mourning for the cauſe of an injured empire and the keen ſufferings of departed genius—what has baniſhed, during ages, from Ireland talents that have enlightened and adorned other nations? Was it an Union? No; it was Diſunion, civil and religious Diſunion; a political poiſon, for which, I truſt, we have found out the antidote. It was by this diſgraceful and impolitic Diſunion, the Arms of Spain, the brow of Auſtria, and the throne of France, have been crowned with laurels, gathered by Iriſh hands. Was it by Union, that talents of another order, and no leſs brilliant, have paſſed from Ireland? Was it thus the Genius of Britain foſtered the ſtrength of Denham, the elegance of Roſcommon, and the talents of Steel? Was it thus the reaſon of Britain was inſtructed, or its fancy amuſed by the wit of Farquhar, the wiſdom of Swift, and the ſweetneſs of Parnell? Was it thus its mind was enlightened by the genius of Goldſmith—its heart touched by the ſentiment of Sterne—or its ſoul exalted by the ſublimity of Burke? No, Sir, there was an attraction in Britain which can never grow up, and flouriſh in Ireland, but under the ſhade of Union. Its widely ſpreading protection will add another monument to that truth, which has been eſtabliſhed ſince the hiſtory of ſcience began—that the ſeats of *commerce* are the ſeats of *learning*.

Since the beginning, knowledge has kept pace with wealth, extended with induſtry, and flouriſhed with commerce—ſuch has been its progreſs ſince creation over the globe. The

Monarchies of Egypt and Aſſyria, the hiſtory of the Phœnicians, the Grecian colonies, the Empire of Rome, and the Eaſt under the Caliphs, all demonſtrate this truth. Thus has knowledge pervaded Europe; always ABANDONING the POOR or impoveriſhed, and uniformly ABIDING with the RICH. We have but to open our eyes, and the proofs ruſh in upon the mind. We behold the ſplendor and opulence of Britiſh commerce attracting and renumerating the genius of the civilized world to day. Will then Mr. Foſter deny, that like cauſes will produce like effects?—If ſo, he may deny the exiſtence of light amidſt the ſplendor of the ſun.

Now let us view Mr. Foſter's argument of Time. He ſays—if the Parliament be removed, it will not be able to *adminiſter* in *time* to the WANTS and WISHES of the people, or to *guard againſt exceſſes* or DISCONTENTS. Does this gentleman argue upon time, without one moment's reflexion? Let him pauſe upon the memory of long generations of his anceſtors, who have paſſed away; and let him anſwer if Parliaments had not *time* to adminiſter to the *wants*, *wiſhes*, and *woes* of the labourers, manufacturers, and poor of Ireland? Were not theſe people, and are not their deſcendants at this day badly lodged, ill fed, and worſe clothed, than any other men in the civilized world? Have they not cried to paſt Parliaments, throughout *ages?* And are not ages *time* to adminiſter comforts, which are the juſt and common rights of every member of a civilized community? Have not the people of Ireland expreſſed their *wants* and *wiſhes* in the loud murmurs of *diſcontent*, and all the fury of *exceſs?* Why then have not former Parliaments adminiſtered to their wants and wiſhes, and guarded againſt thoſe exceſſes and diſcontents, throughout ages?——Mr. Foſter will anſwer, *They had not time!*—but who will be ſo weak, as to be deluded by words, when there are ſuch melancholy facts before him?—A nation, bleeding at every pore, appears in the face of heaven, as evidence againſt Mr. Foſter!—but I truſt in God, the *time* is *now* come, when we ſhall act like men, and live like brethren.

Thus, Sir, I have conſidered all the prominent arguments of Mr. Foſter's ſpeech. And I hope I have eſtabliſhed, as far as moral demonſtration can be founded upon facts, which are intelligible to the meaneſt capacity, and the ableſt cannot controvert; that the trade of Ireland may be *loſt without* an Union—that it muſt be *extended with* an Union—and therefore, that *an Union* is the great charter of Ireland's *political* SALVATION and AGGRANDISEMENT. All aſſertions to the contrary, on the part of Mr. Foſter, I truſt, are fully and fairly confuted. And I muſt here remark, in Mr. Foſter's own words, that upon this ſubject, he has indeed "obſerved "largely, but nothing was ever ſo miſtated, miſrepreſented, "miſunderſtood." There are certain miſtatements, however, that are irreconcileable. The moſt able and honeſt men, indeed, may have different opinions upon one and the ſame ſubject: but that one and the ſame individual ſhould ſupport different opinions with himſelf, on the ſame point, is ſcarcely to be credited.

Yet you have ſeen before how Mr. Foſter, in 1785, told the Iriſh Parliament, in confirmation of his object then, that there were NO COALS in Ireland. And in the year 1799, he tells them, in confirmation of his object—there *are* coals.

Mr. Foſter, in the year 1785, gravely admoniſhed the Parliament, and informed them, that they could never have ſalt, bark, or hops, but through the medium of Great Britain.—In 1799, he promiſes them ſalt, bark, and hops, through other mediums.

Mr. Foſter, in 1785, menaced Ireland with the war of bounties from Britain.—In 1799, he inſpirits Ireland to ſcoff at the war, and deſires Britain to beware of its war of bounties.

Mr. Foſter, in 1785, told the Iriſh nation, that the linen trade depended upon Engliſh protection,—In 1799, he tells them, it is no ſuch thing.

Mr. Foſter, in 1785, cautioned the manufacturers, merchants, and northern landlords of Ireland, to ſecure their trade and rents by a ſolemn compact.—In 1799, he threatens po-

verty, and loſs of liberty, if their trade and rents be firmly ſecured by a compact, infinitely ſuperior in ſubſtance, though not the ſame in form.

Mr. Foſter, in 1785, told Ireland, that the bounty ſyſtem was unjuſtly in its *favour*.—In 1799, he tells Ireland that it is an unequal encouragement *againſt* it.

Mr. Foſter, in 1785, ſhewed that the linen manufacture of Ireland depended upon Britain, by the ruin of its ſail cloth branch when Britiſh bounties were withdrawn.—In 1799, he aſſerts, that the Iriſh manufacture is not dependent on Britiſh bounties, or Britiſh diſcretion.

Mr. Foſter, in 1785, proved, that the trade of Ireland muſt be extended, and new manufactures eſtabliſhed, by a compact with Britain.—In 1799, he aſſerts, that it is radically impoſſible under any compact.

Mr. Foſter, in 1785, ſaid, there were *no* markets *under heaven* for the Iriſh linens but Britain.—In 1799, he ſays, there are *other* markets.

Mr. Foſter, in 1785, gravely told the Parliament of Ireland, that the very *exiſtence* of that nation depended on its beneficial connection and commerce with Britain.—In 1799, he aſſerts upon evidence, which *he* has ſtated, that this connexion is much *more beneficial* to Britain.—This evidence, however, proves to be but a tiſſue of miſconceptions, interwoven with miſtatements. I have examined it with pain, and often with ſurpriſe; it contains falſe policy, falſe law, falſe reaſoning, falſe rhetoric;—it is a work of melancholy error, and fraught with bad practical conſequences.

Upon a queſtion, however, the moſt ſolemn in its reſults, and which involves the fate of an empire, and of millions in the remoteſt regions of the Globe; all paſſion and prejudice muſt be put down. Solid and ſober Reaſon ſhould ſpeak with its profoundeſt voice, and be guided by its moſt comprehenſive combinations. This is not a buſineſs of Party, nor of Oppoſition:—it is the cauſe of a bleeding world; it is judgment upon the queſtion of our exiſtence. Is the

Empire to ſtand or fall? For, if the kingdoms do NOT UNITE—they SEPARATE. And ſhould that awful day arrive, it dates the death-warrant of Ireland, and decides, perhaps, the ultimate fate of Britain.

As to Ireland, the caſe is obvious:—it *cannot* ſubſiſt without connexion. If not connected with *Britain*, it *muſt* be connected with ſome other power. Ireland, however, has grown up and flouriſhed, under the ſhelter of the *Britiſh Oak*:—but, if engraffed upon the French tree of liberty, one of two events muſt follow.—It will become a poor, meagre, ſtunted arm, that will wither of itſelf, or be cut off and caſt away to periſh, according to French intereſt, or French caprice.——Or, it may become, perhaps, a vigorous member of France, or a ſtrong and noxious excreſcence replete with poiſon, and emitting peſtilential vapours, deadly to its neighbouring Britain. In order to ſave herſelf, therefore, Britain *muſt* lopp it off for ever.

It is the policy of preſervation.—View that remarkable declaration of deſtruction towards nations, which was drawn up by *Condorcet*, and preſented by the Aſſembly to the King.—It ſtates, that the French "do not mean to attack territories "by *Fire* and *Sword*, but by what will be MORE DREADFUL "—*the introduction of* FRENCH LIBERTY."

I truſt, however, that the Parliament of Ireland will ſave its Country, invigorate the Empire, and immortalize itſelf by an incorporation with the Britiſh Legiſlature; and ſoon remove the exiſting monuments of human miſery in Ireland; under the unrivalled and widely diffuſed liberties of a conſtitution the moſt perfect; amidſt ſcenes of nature the moſt fertile; and means of opulence beyond calculation.

I truſt, notwithſtanding Mr. Foſter's oppoſition, that the Parliament of Ireland, thus *incorporated*, will check the gaze of millions upon thoſe raviſhed rights, which had been given to them by God and Nature. But the with-holding of which has long marked out the grounds for diſſention, kindled the flames of tumult; and has enabled inhuman traitors to madden the people into exceſs, deſpair, rebellion.

I truſt, alſo, notwithſtanding Mr. Foſter, that through the wiſdom of the preſent Parliament of Ireland, neither the zeal of *humble induſtry*, nor the ſplendor of *exalted talents*, will be ſeen henceforth to paſs into foreign lands, among unoppreſſed people.

The people of Ireland, however, have *not been* oppreſſed by the Government:—I proteſt againſt the aſſertion. But, I repeat it, the barbarous ſpirit of feudal times looked *down* upon the cottage, and imperiouſly *above* the throne:—and thus the government was *governed*, and its ſubjects were ſlaves. This it was, Sir, which furniſhed you with a ſpectacle, that you have well deſcribed to be "ſuch as humanity muſt de-"plore, and philoſophy regret;"* for *hence* "the people were "divided and ferocious:" *hence* "the gentry ignorant and "corrupt:" *hence* "the ariſtocracy inſolent and overbearing": *hence* "theſe evils overſpread a ſeemingly devoted land; and "religious feuds and political animoſities divided the nation." Let us, therefore, bear in mind what I have before eſtabliſhed upon the proofs of ages and nations, that, as commerce enriched, knowledge enlightened mankind. Let us remember, that through commerce, the lordly yoke of feudal tyranny has been broken throughout Europe, KINGS *freed* from tyranny, and PEOPLE from OPPRESSION. Let us be aſſured,

* "Letter on an Union," by William Johnſon, Eſq. Member of the Iriſh Parliament—Lond. Edit. page. 5.

that if Union be loſt, the commerce of Ireland is loſt: that if Union be eſtabliſhed, the commerce of Ireland is eſtabliſhed; and upon a firm baſis for incalculable improvement. And it cannot be too often repeated, and impreſſed upon the heart and mind of the Iriſh nation, that it is through *commerce*, and *only* through commerce, the *barbarous ſpirit* of feudal power will *finally depart* from Ireland.—*Thus* will the old and *corrupt body* of *civil* defects find a SEPULCHRE in the UNION.

I am, Dear Sir, &c. &c.

THOMAS B. CLARKE.

that if Union be had, the commerce of Ireland is lost: that if Union be established, the commerce of Ireland is established; and upon a firm basis for incalculable improvement. And it cannot be too often repeated, and impressed upon the heart and mind of the Irish nation, that it is through commerce, and only through commerce, the fatherly Deity of feudal power will supply prey from Ireland.—Thus will the old and corrupt body of feudal death find a SEPULCHRE in the UNION.

I am, Dear Sir, &c. &c.

THOMAS B. CLARKE.

APPENDIX.

TABLE A.

Mr. FOSTER's STATEMENT.

Raw Materials—Beef, Butter, &c. supplied by Ireland to Britain	£. 2,910,724
Ditto by Britain to Ireland	447,277
Excefs of Supply to Ireland	£. 2,463,447

TABLE B.

An Account of the Value of Raw Materials imported from Ireland into Great Britain, on an average of the laft Three Years. [No. 4. Thomas Irving, Infpector General.]

	Real Value.
Copper Ore	£. 3,196
Ditto, unwrought	4,848
Feathers for Beds	8,727
Flax, rough	1,260
Hides, Ox or Cow	66,375
Kelp	7,462
Seeds, Rape	10,900
Skins, Calf, raw	43,293
Total	£. 146,061

Raw Materials [No. 5. Inſpector General]	
From Great Britain - - -	447,477
From Ireland, as above - - -	146,064
In favour of Ireland	£. 301,413

TABLE C.

[No, 15. Thomas Irving, Inſpector General.]

An Account of the true Value of the Products and Manufactures of Ireland imported into Great Britain annually, on an average of the laſt Three Years £. 5,510,825
Ditto of Great Britain with Ireland - 2,087,672

Annual Balance in favour of Ireland £. 3,423,153

(Signed) THOMAS IRVING,
Inſpector-General of the Imports and Exports of Great Britain.
March 5, 1799.

TABLE D.

[No. 16. Thomas Irving, Inſpector General,]

Total Value of Imports into Great Britain from Ireland, on an average of Three years preceding 5th Jan. 1799. - - - £. 5,612,689
Ditto of Exports from Great Britain to Ireland 3,555,845

Annual excels of Balance in favour of Ireland £. 2,056,844

TABLE E.

Annual Amount of Revenues to Ireland from Britiſh Commerce, on an Average of three years preceding March 25, 1798. [Lord Auckland on the Union, Table 6. extracted from the Official Accounts. - -		£. 691,679
Annual Medium of four years Bounties from Great Britain to Iriſh Linens, [Thomas Irving, Inſpector General, No. 17.] - -		34,783
Imports from Ireland to Great Britain, [Thomas Irving, Inſpector General, No. 16.] -		5,612,689
Total		£. 6,339,151
Revenues of Great Britain from Iriſh Commerce, on an annual Medium of Four Years preceding Jan. 5, 1799, [Thomas Irving, Inſpector General, No. 17.] - - - - -	£. 40,911	
Bounties as above - -	34,783	
Remaining profit to Revenue	6,128	-
Total Value of Exports from Great Britain to Ireland, on an average of three years preceding March 25, 1799, [Thomas Irving, Inſpector General, No. 16.] -	3,555,845	
Total		£. 3,561,973
Balance in favour of Ireland -		£. 2,777,178

TABLE F.

No. 12, Official Accounts.

A List of the principal Articles of the Produce and Manufacture of Ireland, which, in the year 1792, were favoured in the Duties on Importation from that Kingdom, together with the Rate of Duty on each Article imported from thence; and alſo on the like Articles imported from Foreign Countries: Likewiſe a Liſt of ſuch principal Articles, as were in the above period, prohibited from being imported from Foreign Countries, but which might be imported from Ireland.

The Produce of	*Ireland.* £.	s.	d.	*Other Countries.* £.	s.	d.
Bacon, per cwt.	free			2	7	0
Beef	free			prohibited		
Butter, per cwt.	free			0	2	6
Cattle	free			prohibited		
Flax dreſſed, per cwt.	free			5	4	6
Hemp ditto, ditto	free			2	4	0
Ditto, undreſſed ditto	free			0	3	8
Any ſort of Flax whatever, or of Hemp the Produce of Ireland, and all the production thereof, as Thread, Yarn, and Linen, the Manufacture of Ireland, imported directly from thence	free			0	0	0
Hides, Cow or Ox, undreſſed, the Hide	free			0	0	9
Iron, unwrought, per ton	1	10	10	2	16	2

Ditto, ſlit or hammered into Rods, per cwt. -	free	from 0 4 5 to 0 9 11	from 9 11 to 10 3
Linen, under 22½ inches in breadth, the 120 ells - -	free		0 16 5
Ditto, between 22½ & 31½ do. do.	free		1 4 7
Ditto, ditto 31½ & 36 do. do.	free	from 1 16 11 to 3 1 5	
Ditto, above 36 do. do.	free	from 3 9 11 to 4 14 5	
Damaſk Tabling, per yard -	free	from 0 1 3 to 0 10 4	
Diaper ditto, ditto -	free	from 0 1 1 to 0 4 8	
Towelling and Napkining, per 120 ells - - -	free	from 0 15 5 to 14 7 6	
Plain Linen, not otherwiſe enumerated or deſcribed, per cent. ad valorem - -	free		33 6 8
Chequered, ſtriped, painted, ſtained or dyed Linen, per cent. ad valorem - -	49 10 0		80 4 2
Pitch and Tar, the laſt of 12 barrels	0 11 0		0 12 5
Pork - - -	free		prohibited
Roſin, per cwt. - - -	0 1 6		0 2 3
Sail Cloth, the 120 Ells - -	free	from 2 1 9 to 3 16 1	
Seed, Rape, the laſt, - - -	0 1 10		6 12 6
Sheep - - - -	free		prohibited
Skins, Calve, per dozen -	free		0 2 9
Thread, the Pound Weight, -	free	from 0 0 1 to 0 2 9	
Wood, viz. Planks, the 100 feet	0 2 9		1 19 8
Yarn, viz. Cotton, the Pound Weight	free		0 0 3½
Woollen or Bay, per cwt.	free		0 14 8

W. SIMS, D. Col,

T. Richardſon, Comp.

TABLE G.

A List of Articles which in the Year 1792 were favoured on Exportation to Ireland, together with the Rate of Duty to which such Articles were subject, and also the Rate of Drawback and Bounty to which these Articles were entitled on Exportation to that Kingdom, and also to Foreign Countries; likewise a List of such principal Articles as in the above Period were prohibited from being exported to Foreign Countries, but which might be exported to Ireland.

Duties Outwards.	*To Ireland.*			*Other Countries*		
	£.	s.	d.	£.	s.	d.
Coals—Per Chaldron, Winton measure	0	1	2	—		
To any British Plantation in America	—			0	2	3
To any other place in British ships, the Newcastle Chaldron				0	15	5
To ditto, in foreign ships, ditto				1	7	6
The Ton weight	0	0	9	—		
To any British Plantation in America, the Ton Weight				0	1	0
To any other Place in British ships, do.				0	5	2
To ditto, in foreign ships, do.				0	9	2
Gum Arabic, Gum Senegal, Thirty Tons per ann.	—			1	13	4
				0	5	10

Bounties Outwards.			
Sugar, Refined, the Bounty (per cwt. in whole Loaves and Lumps) of allowed on the Exportation to Ireland, when on account of the Average Price, it is discontinued to Foreign Countries, except the British Dominions	1	6	0
	—		—
Ditto, Ditto, (per Cwt. in Loaves broken in pieces) ditto	0	15	0

Drawbacks Outwards.

Silk, Organzine, or Thrown, in the Gum, the lbs.	-	-	0	6	11	0	6	5
Raw the lbs.	-	-	0	2	10	0	2	0
Thrown, Dyed	-	-	1	2	3	1	1	9
Tea, (per Cwt.)	-	-	5	0	0	—		

Goods prohibited to Foreign Countries, but permitted to be exported to Ireland.

Coin—Of Gold and Silver

Tools or Utenſils—Uſed in the Cotton or Linen Manufactures, and alſo in the Woollen, Silk, Iron, and Steel Manufactures

Wool Cards—Exceeding 4s. per pair

Corn—When prohibited in Great Britain, allowed to Ireland, if an Embargo be laid on the Article in that Kingdom

Memorandum—Bounties given by Parliament on Britiſh Ships in the Greenland Fiſhery, allowed for Ships from Ireland: Ships of Ireland allowed all the Privileges of Britiſh Ships.

N. B. The Privileges are very numerous.

T. WILLIMOT, Col.
J. D. HUME, Dep. Compt.

20th February, 1799.

TABLE O.

1707.

The Amount of the Commerce of Ireland with *England only*, according to the official Rate or value - - - £. 569,835

1799.

The Amount of the Commerce of Ireland with *England* and *Scotland*, or Great Britain, on an average of Three preceding Years, according to the *ſame rate*, and Mr. *Foſter's* Statement (p. 77) - - - 5,646,311

*** Increaſe not as *one* to *ten*.

TABLE P.

SCOTLAND. 1707.

Imports - - - - -	£.6,733
Exports - - - - -	47,779
	£. 54,512

SCOTLAND 1797.

Imports - - - -	£. 1,037,676
Exports - - - -	1,217,121
	£. 2,254,797

INCREASE above 1 to 41.

IRELAND with ENGLAND. 1707.
(According to the Cuſtom-houſe Books.)

Imports - - - - -	£. 306,423
Exports - - - - -	263,412
	£. 569,835

IRELAND with GREAT BRITAIN. 1797.
(From the Cuſtom-houſe Books.)

Average of Three Years, to 1799, as ſtated by Mr. Foſter.

Exports - - - -	£. 2,775,330
Imports - - - -	2,870,981
	£. 5,646,311

INCREASE not as *one* to *ten*.

Here it muſt be obſerved, that there are great advantages, through this compariſon, in favour of Ireland—1ſt, Becauſe in calculating the increaſed ſtate of Trade at the *preſent* period, we reckon upon *two* countries, England and Scotland: whereas, we take its *former* ſtate of trade in 1707, but with one country, England; and 2d, Becauſe the Increaſe with Great Britain is much beyond the increaſe with the reſt of the world. With theſe advantages, however, in favour of Ireland, in this compariſon, what is the increaſe?—not 1 to 10; whereas, that of Scotland, is above 1 to 41.

FINIS.